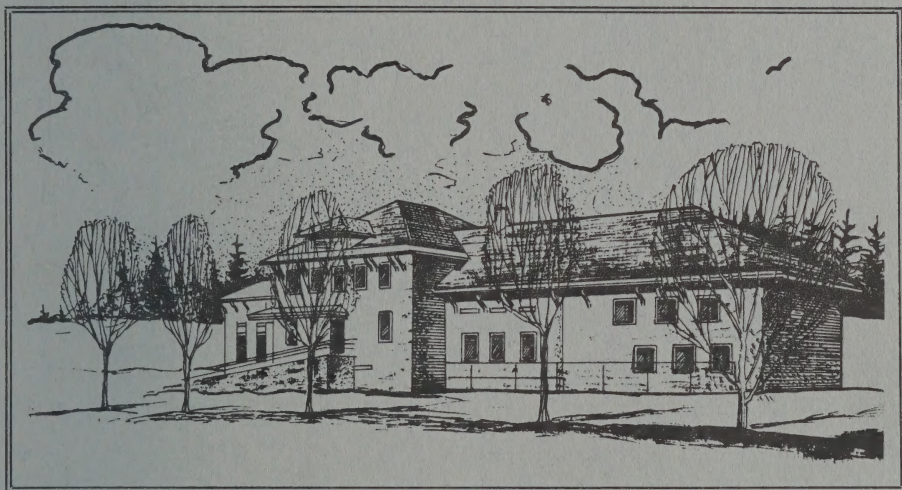


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STATE of NEW HAMPSHIRE

# COÖS COUNTY



*Coos County Jail and House of Correction*

## ANNUAL REPORT

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FOR THE

YEAR ENDING DECEMBER 31

# 1987



STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COOS COUNTY

FOR THE

YEAR ENDING DECEMBER 31

1987



## COOS COUNTY REPORT

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COUNTY OFFICERS

=====

1988

COUNTY COMMISSIONERS

Norman S. Brungot - Chairman, Colebrook  
A. M. Sue Trottier - Clerk, Berlin  
Thomas R. Corrigan - Lancaster

TREASURER

Paul E. Fortier, Milan

REGISTER OF DEEDS

Charlotte LaCasse, Lancaster

JUDGE OF PROBATE

Frederick J. Harrigan, Colebrook

SUPERIOR COURT

Richard P. Dunfey, Chief Justice  
Samuel Farrington, Clerk  
Stephen Merrill, Attorney General  
Pierre J. Morin, County Attorney  
John D. Morton, Sheriff

MEDICAL REFEREES

Brian A. Beattie, M.D., Lancaster  
William H. Gifford, M.D., Colebrook  
J. Roger Wood, M.D., Berlin

SUPERINTENDENT/COORDINATOR

Frederick W. King, Sr., Stewartstown

ADMINISTRATOR, Berlin

Paul V. Kaminski, Whitefield

ADMINISTRATOR, West Stewartstown

Jerilyn Pelch, Colebrook

COMPTROLLER

Suzanne L. Collins, Colebrook

REPRESENTATIVES TO THE GENERAL COURT  
=====

DISTRICT NO. 1: Beaton Marsh, Colebrook  
Linwood Purrington, Dixville

DISTRICT NO. 2: Frederick A. Foss, Columbia

DISTRICT NO. 3: Josephine Mayhew, Northumberland

DISTRICT NO. 4: Lynn C. Horton, Lancaster

DISTRICT NO. 5: Harold W. Burns, Whitefield

DISTRICT NO. 6: Thomas M. Brady, Jefferson

DISTRICT NO. 7: Lawrence J. Guay, Gorham  
Otto H. Oleson, Gorham

DISTRICT NO. 8: Catherine M. Brungot, Berlin  
Yvonne Coulombe, Berlin  
Dennis L. Kilbride, Berlin  
George Lemire, Berlin  
Harold D. Nelson, Berlin  
Romeo J. Theriault, Berlin

DELEGATION OFFICERS

Harold W. Burns, Chairman  
Otto H. Oleson, Vice Chairman  
Josephine Mayhew, Clerk



COOS COUNTY DELEGATION MEETING  
February 07, 1987

The Coos County Delegation meeting was held on February 7, 1987, at the Nursing Hospital in West Stewartstown. The purpose of the meeting was to review the financial statements of the County Commissioners for the year ending December 31, 1986 and taking appropriate action on that and any other matters coming before the Delegation.

Delegation members present were Reps. Brady, Brungot, Burns, Coulombe, Foss, Guay, Horton, Kilbride, Marsh, Mayhew, Nelson, Oleson, Purrington, and Theriault. Others present were the three Commissioners, Superintendent King and personnel from county departments.

Chairman Burns opened the meeting at 10 A.M. The first order of business was the presentation by Supt. King of the County's Capital Improvement Plan. This plan was developed and prepared by the county personnel and was the result of a resolution introduced by Rep. Marsh at the February, 1986 meeting of the Delegation. This long range plan addresses the capital requirements for plant and equipment that will be necessary in the next 10 years in order for the county to carry out its obligations to the citizens of the County.

Chairman Burns read each line item from the Statement of Expenditures and time was taken to discuss some of the items which needed clarification. The expense of the Lancaster courthouse was lower than projected due to the State Eskrow Account for Court Facilities Improvement funding \$5,000 of the costs for winterizing and weatherization.

Public assistance programs were overexpended at the end of the year and authorization for transfers would be sought from the Delegates as part of Resolution #1. Under Criminal Justice Programs, the County Attorney's expense was over \$130 and authorization for a transfer would also be addressed by Resolution #1.

Supt. King offered an explanation of the unexpended funds in the Jail/House of Correction budget. The savings resulted primarily from low census but it was pointed out that the trend might not continue into 1987. The amount budgeted in 1986 for extra correctional officer time was not used due to low census; however, time would be budgeted again in 1987 due to both the uncertainty of the population figures and the anticipated occupancy of the new minimum security wing to be built during the summer.

It was reported that Commissioner Trottier had found a doctor in Berlin who had consented to become her District's medical referee, a vacancy which had existed for years, Dr. J. Roger Wood.

The Enterprise Funds were discussed and the Delegation members were informed of the facts and figures used to determine the long term needs in both nursing homes as described in the Capital Improvement Plan.

Discussion of the Capital Outlay financial report followed. It was explained that in the case of the farm, nursing hospital and jail, some items were not completely expended; however, the Commissioners had authorized reserving the funds appropriated for completion of the projects during 1987. Basically, this included the jail exercise yard roof, the food carts and the building improvements on the farm.

A motion was made by Representative Coulombe, seconded by Rep. Purrington, to approve resolution #1 as follows:

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this seventh day of February, 1987, that the Coos County Commissioners are hereby authorized to transfer from line items in the 1986 County Budget that are underspent on December 31, 1986, funds to supplement the following named accounts in the stated amounts.

County Attorney	\$	130.00
Children/Youth Services		50,320.00
State Assistance Programs		14,539.00

Nothing in this resolution in anyway authorizes the County Commissioners to overexpend the 1986 budget in total.

The vote was 14 in favor of adopting the resolution and none opposed.

Again, a discussion ensued on the privatization of nursing homes vs. the county operated homes and the Delegation heard a report from Rep. Coulombe on the recent findings of the Nursing Home Subcommittee.

A motion was made by Rep. Horton, seconded by Rep. Theriault, to accept the Report of Expenditures as presented. The vote of approval was unanimous.



Chairman Burns read each item on the Statement of Revenues. A motion was made by Rep. Horton to accept the report, seconded by Rep. Brungot and the vote was unanimous.

An explanation followed on the County's surplus of \$335,105.54. Major items contributing to the surplus on the revenue side were the successful year in real estate transactions reflected in the Register of Deeds revenue, a State transfer to the County of \$23,000 for excess yield taxes in the unincorporated towns and a refund to the County of some \$28,000 in interest on the Workman's Compensation fund. This same fund also contributed to a reduction in expense of \$66,000 in workmens' compensation insurance premiums based upon a good experience rating in prior years. Both nursing homes also underexpended their budgets significantly. In Stewartstown, the savings were primarily due to low occupancy and not replacing when personnel was on vacation or called in sick. The farm showed a profit, there were major savings in personnel costs in the jail as mentioned above and an effort by all county departments to hold down their costs during the last quarter helped create the surplus.

It was pointed out that the budget for 1987 must be adopted by March 31 and a discussion followed about a working meeting in Concord with Supt. King and county personnel. A tentative meeting was set for March 14 in a county facility, and there is a possibility of the delegates meeting in Concord for a working session.

Discussion on the need for Resolution #2 followed.

A motion made by Rep. Marsh, seconded by Rep. Purrington to accept Resolution #2 as follows:

#### RESOLUTION #2

Be it resolved by the Coos County Delegation duly convened on this seventh day of February, 1987, that the Coos County Commissioners are hereby authorized to designate and expend the income yield from the investment of bond proceeds for the purpose of financing project cost overruns. This resolution applies to both the nursing hospital and jail/house of correction components of the bond issue.

The vote on the resolution was 14 in favor and none opposed.

The resolution was needed at this time because the new

heating system was more involved than anticipated in May when the bond issue was approved and the Superintendent recommended adhering to the plans as prepared by the engineer hired by the Commissioners to oversee the job. Supt. King stated that the additional costs would ensure that the system would be properly done the first time.

Rep. Foss reported on the Register of Deeds request for health insurance coverage paid by the County during his retirement years. Both Reps. Foss and Marsh agreed and recommended that the County should not pay for his coverage but agreed to let Mr. Bartlett stay in the County's group as long as the law would allow at his own expense.

Rep. Guay spoke on legislation being introduced whereby the amount retained by the County for state tax stamps would be increased from 4% to 8% and urged that this be supported.

The meeting adjourned at 12:10 P.M. on a motion made by Rep. Coulombe and seconded by Rep. Purrington.

Respectfully submitted,

Josephine Mayhew -Clerk  
Coos County Delegation

COOS COUNTY DELEGATION MEETING  
March 18, 1987

A Coos County Delegation meeting was held on Wednesday, March 18, 1987, in Concord, Room 105A of the State House at 9:30 A.M.

Delegates present were Representatives Brady, Burns, Coulombe, Guay, Horton, Kilbride, Marsh, Mayhew, Nelson, Oleson, Purrington, and Theriault. Others present were Frederick King and Suzanne Collins.

The assembly was addressed by Superintendent King who explained the status of the Commissioners' 1987 Budget and the line items which had been revised since the public hearing in December. The Delegation was informed that negotiations with the union had come to a successful



conclusion and the agreements for both nursing home facilities had been ratified by both the employees and the Board of Commissioners. He added that the Delegation must now consider for approval the cost items per RSA 273-A:1-IV and RSA 273-A:3(b) for the County's FY87 budget. The following resolution was made by Rep. Coulombe and seconded by Rep. Kilbride:

#### RESOLUTION #1

Be it resolved that the Coos County Delegation convened at Concord, New Hampshire on the 18th day of March, 1987, does hereby resolve:

That the sum of \$133,299 is appropriated for the purpose of funding cost items as specified in RSA 273-A:1-IV and RSA 273-A:3(b) for the County's FY87 budget under the terms of the collective bargaining agreements negotiated between the County and its employees represented by the American Federation of State, County, and Municipal Employees (AFSCME); such agreements dated March 16, 1987 and March 18, 1987.

The vote on the resolution was 12 in favor and none opposed.

Discussion followed on the budget; revisions were explained in detail. Item 2 (Administration) was increased due to the higher cost of errors and omissions insurance. Item 8 (Register of Deeds) increase was discussed but it was agreed that further discussion would be required at the budget meeting scheduled for Saturday, March 28. Item 14 (Jail/House of Corrections) budget was discussed in detail with Supt. King restating that personnel costs are predicted to increase over 1986 due to a leveling of the population in the jail as well as the additional manpower needs during the final quarter of 1987 when the new minimum security unit is ready for occupancy. Items 15 & 16 (Enterprise Funds) show a major increase due to the 53 payroll periods in 1987 and the retrospective reimbursement rates paid by medicaid.

Discussion ensued on the reimbursement process used in New Hampshire for Medicaid.

It was reported that the Commissioners are currently conducting a search for a new administrator for the nursing home in West Stewartstown.



Information on the County's caseload for OAA, APTD, and DCYS was given to each of the delegates.

Discussion on capital outlay items centered on the exercise yard roof at the jail. Superintendent King discussed the bids received on jail construction, the lack of funds to complete the project as specified in bid documents, and the subsequent elimination of the exercise yard as part of the building project. It was reported that the low bidder was William Cummings of Colebrook.

The meeting adjourned at 11 A.M.

Respectfully submitted,

Josephine Mayhew- Clerk  
Coos County Delegation

COOS COUNTY DELEGATION MEETING  
March 28, 1987

The Coos County Delegation met at 10 A.M. on March 28, 1987, at the West Stewartstown Nursing Hospital for the purpose of giving final consideration and take action on the Commissioners' 1987 Budget.

Delegates present were Representatives Brady, Brungot, Burns, Coulombe, Foss, Guay, Horton, Kilbride, Marsh, Mayhew, Nelson, Oleson, Purrington, and Theriault. Others in attendance included Commissioners Brungot, Corrigan, and Trottier, Superintendent King, County department heads and the public.

Chairman Burns opened the meeting at 10 A.M. Upon a motion by Rep. Horton, seconded by Rep. Marsh, it was unanimously voted that the meeting was to operate under the Rules of the House. Superintendent King reminded the assembly that the budget they had just received was a revision of the budget presented in December. Chairman Burns began budget consideration with Items 19 and 20 - Extension Service and Soil Conservation District.

ITEMS 19 & 20. Rep. Guay made the motion, seconded by Rep. Mayhew, to accept the sum of \$97,670 for the Extension Service. In response to questions, Extension Agent Pratt stated that budget increases were due primarily to a wage increase, increased costs of

communication and additional travel expense for the EFNEP employee.

Rep. Marsh moved to amend the funding for the extension service to the amount raised in 1986 - \$93,440. The motion was seconded by Rep. Purrington and the vote was 8 in favor and 5 opposed. The motion carried.

Rep. Horton moved to accept \$11,000 for the Soil Conservation District, seconded by Rep. Brungot. Rep. Guay moved to amend the amount for funding to \$10,000 and his motion was seconded by Rep. Purrington. Discussion followed on the hours of office coverage necessary. The vote on Rep. Guay's amendment was 8 opposed and 5 in favor; therefore, the amendment failed. The vote on Rep. Horton's original motion passed by voice vote.

ITEMS 25-30. Rep. Brungot moved to accept \$10,000 to fund RSVP, seconded by Rep. Purrington. The vote to fund was unanimous.

Rep. Mayhew moved to accept \$9,000 for Family Planning, seconded by Rep. Kilbride. Rep. Mayhew moved to accept \$3,000 for the Response Program, seconded by Rep. Guay. Rep. Brungot moved to accept \$3,000 for the Food Pantry - Outreach, seconded by Rep. Purrington. Rep. Guay moved to accept \$10,000 for Senior Meals, seconded by Rep. Coulombe; and Rep. Mayhew moved to accept \$4,500 for the Alzheimer's Project funding, seconded by Rep. Theriault. Affirmative voices voted on the above motions resulted in funding as proposed in the budget. (Note: Rep. Theriault voted no on funding for Family Planning and Rep. Brungot voted no on funding for the Alzheimer's Project and requested to be noted as such in the minutes of the meeting.)

Discussion on the budget continued.

ITEMS 1-6. Increases in the Administration line items resulted primarily from a 200% increase of errors and omissions liability insurance. Rep. Mayhew moved to accept the sum of \$68,170 to fund the administration line items, seconded by Rep. Marsh and the motion was unanimously approved by voice vote.

ITEMS 7-8. Upon a motion by Rep. Guay, seconded by Rep. Brungot, it was voted to fund a Register of Deeds a total of \$63,960 for salaries and expenses. It was noted that increases were due to the necessity of printing new forms for the new register as well as the need for additional

items of equipment to accomodate the higher level of real estate transaction activity.

ITEMS 9-10. A motion was made by Rep. Mayhew, seconded by Rep. Purrington, to fund the two courthouse operations at \$69,165. Superintendent King explained that the county now leases the courthouse space to the State and other agencies on a year to year basis. Included in this year's capital outlay request is money for a ramp to make the Lancaster location handicapped accessible. The motion was unanimously approved by voice vote.

It was agreed to vote on Criminal Justice items on an individual basis. Rep. Coulombe moved to accept a total of \$651,990 for all criminal justice line items. The motion was seconded by Rep. Mayhew.

ITEM 14. Rep. Coulombe moved to accept \$481,820 as funding for the Corrections Department for 1987; the motion was seconded by Rep. Mayhew. Rep. Guay moved to amend Rep. Coulombe's motion and fund this item a total of \$475,000. His motion was seconded by Rep. Oleson. Discussion ensued on the jail population and all agreed that when the population goes up, so do the costs of operation. Superintendent King indicated that budgeting is not such an exact science that he could not live with a funding level of \$475,000 and if personnel costs exceed the budget requests due to a high population, he would seek supplemental funds later during the year. The vote on the amended motion was approved by voice vote.

ITEM 11. Rep. Theriault moved to amend the Sheriff's Department request to \$107,750. The motion was seconded by Rep. Mayhew and discussion followed. Sheriff Morton explained in detail the new line item for stand-by salaries and it was the consensus of most delegates present that they did not support funding a new service this year although they understood the dilemma of the local police departments in dealing with juveniles and women prisoners. The vote on the amendment was 10 in favor and 3 opposed. Sheriff Morton asked for clarification; he was informed that if he was absolutely committed to providing stand-by coverage and could find sufficient funds in his budget to fund stand-by salaries that the delegation would not be opposed. In addition the Delegation made it clear that it is the Commissioners responsibility to approve tranfers within a facility or department budget; however, budget transfers between departments are to be approved by the Delegation as has been past practice.



ITEM 12. Rep. Brungot moved to amend the County Attorney's request from \$44,420 to \$39,200. The motion was seconded by Rep. Guay. Attorney Morin explained the added costs of recent legislation whereby he must videotape depositions in cases involving sexual abuse of minors. He also cited the salaries paid to part-time attorneys in other counties; he described the increases in caseload and court time. The amended motion was voted on and failed 10 to 3. The original motion to fund the County Attorney \$44,420 was voted on and the only dissenting vote was cast by Rep. Brungot.

ITEM 13. Based on Rep. Coulombe's original motion to fund criminal justice programs, it was voted unanimously to appropriate the sum of \$12,000 for Medical Referees.

ITEMS 15-18. Rep. Marsh moved to consider the Enterprise Funds individually; his motion was seconded by Rep. Brungot and the motion was approved.

Rep. Marsh moved to appropriate the sum of \$2,290,929 for the operation of the West Stewartstown Nursing Hospital. His motion was seconded by Rep. Purrington and the motion passed by a unanimous voice vote.

Rep. Coulombe moved to appropriate the sum of \$2,336,390 for the Berlin Nursing Home. This motion was seconded by Rep. Kilbride and the affirmative voice vote was unanimous.

Rep. Foss moved, seconded by Rep. Oleson, to accept the sum of \$206,565 for the County Farm operation. Rep. Guay moved to amend the sum to read \$200,000, seconded by Rep. Brungot. Discussion followed with Superintendent King explaining the line items where costs have increased. The voice vote on Rep. Guay's amendment was negative; therefore, the Chairman called for a vote on the original motion; the majority voted in the affirmative, and the motion carried.

Rep. Foss moved to accept \$5,500 for Land Management. Rep. Theriault seconded the motion and there being no discussion, the vote of approval was unanimous.

Rep. Horton moved that the sum of \$364,000 be appropriated for payment of Principal-Long Term Notes, Principal on Bonded Debt and Interest on the county's Short-Term Notes. The motion was seconded by Rep. Purrington and there was a unanimous vote to approve.

A motion by Rep. Marsh to fund services in Unincorporated

Towns a total of \$11,000 was seconded by Rep. Guay and approved unanimously by voice vote.

Rep. Horton moved to accept \$4,000 for the Delegation Expense. His motion was seconded by Rep. Purrington and accepted unanimously.

The Capital Outlay requests were discussed individually after Rep. Oleson moved to accept a total of \$102,700 for the capital outlay budget. The motion was seconded by Rep. Theriault. The Nursing Hospital requests for a secure care system was discussed by Supt. King who expressed the importance of protecting those disoriented residents who tend to wander off the premises of the nursing home. Mrs. Coulombe outlined the requests of her nursing home for medication carts, Phase II of the drapery replacement project instituted last year, dryers for the laundry which was brought on-line full-time during the past year and sliding glass doors for the rear of the building.

Superintendent King followed with the capital improvement specials for the farm. Rep. Foss made the motion to amend the requested funding for farm specials from \$37,200 to \$27,200 and recommended that the building improvements scheduled to be completed during this fiscal year be spread out over the next two years. The motion was seconded by Rep. Purrington and voted in the affirmative by majority of those present.

The request for a handicapped accessibility ramp for the Lancaster Courthouse was discussed as was the future of the county's two courthouses.

The Chairman called for a vote on the balance of the capital outlay budget and the vote to approve was unanimous.

The State Assistance Budget was reviewed next. Rep. Horton moved to accept \$13,965 for Administration; the motion was seconded by Rep. Marsh. Rep. Marsh moved to accept a total of \$1,520,000 for Categorical Programs; the motion was seconded by Rep. Horton. Rep. Oleson moved to accept \$361,000 for Children and Youth Services and his motion was seconded by Rep. Kilbride. Rep. Horton moved to accept \$35,000 for Placement Prevention Programs; his motion was seconded by Rep. Marsh. Rep. Horton moved to accept \$1,000 for Probate Court costs and received a second on his motion from Rep. Purrington. Discussion followed on the Medicaid reimbursement methods, the county's caseloads in O.A.A., A.P.T.D., and in court-

ordered child placements. Votes on the five motions to approve the line items of the state assistance budget were all in the affirmative.

The meeting recessed for lunch and reconvened at 2:20 P.M.

A motion was made by Rep. Foss to reconsider the Extension Service line item 19. Rep. Coulombe made the motion to amend that item to \$97,670 as originally requested. Her motion was seconded by Rep. Kilbride and approved by voice vote.

A motion was made by Rep. Horton, seconded by Rep. Theriault, to accept the Revenue Budget as read and amended. The motion was approved unanimously.

#### RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 28th day of March, 1987, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1987, shall be \$8,230,684.

The motion on Resolution #1 was made by Rep. Horton, seconded by Rep. Guay and there were 13 votes in favor of the adoption.

#### RESOLUTION #2

Be it resolved by the Coos County Delegation that the sum of \$5,251,993 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 1987.

The motion on Resolution #2 was made by Rep. Guay, seconded by Rep. Mayhew and 13 votes were recorded in favor of adoption.

#### RESOLUTION #3

Be it further resolved that, the total appropriations being in excess of the total estimated income in the amount of \$2,978,691 the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

The motion on Resolution #3 was made by Rep. Kilbride, seconded by Rep. Horton; 12 delegates voted in favor and one was opposed.



#### RESOLUTION #4

Be it resolved that the Federal Revenue Sharing Fund for the 1987 fiscal year be allocated as follows: Children and Youth Programs \$19,449.

The motion on Resolution #4 was made by Rep. Horton, seconded by Rep. Foss and the vote of approval was unanimous.

#### RESOLUTION #5

Be it resolved that \$335,000 of the operating surplus for the year 1986 be appropriated in the 1987 budget for the purpose of reducing taxes in 1987.

The motion on Resolution #5 was made by Rep. Horton, seconded by Rep. Guay and the vote of approval was unanimous.

#### RESOLUTION #6

Be it resolved by the Coos County Delegation duly convened on the 28th day of March, 1987, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 1987 budget:

Nursing Hospital	\$	15,000
Nursing Home		38,500
County Farm		27,200
Lancaster Courthouse		12,000
		-----
	\$	92,700

The motion on Resolution #6 was made by Rep. Marsh, seconded by Rep. Horton and 12 votes were recorded in favor, 1 vote opposed.

The Coos County Staff and Commissioners were thanked by the Delegation for a job well done in preparing the budget and in turn they thanked the Delegation for the time and consideration given the budget requests.

Rep. Marsh requested time to give a report to the Delegation on the analysis he had prepared of the impact of budgetary increases on the 1987 property taxes. He emphasized that certain revenue losses and increases in fixed costs beyond the discretionary control of the Commissioners, left less than 6% of the property tax increase in the control of the Commissioners.

Rep. Coulombe moved to adjourn, seconded by Rep. Theriault. The meeting adjourned at 3 P.M.

Respectfully submitted,

Josephine Mayhew-Clerk  
Coos County Delegation

COOS COUNTY DELEGATION MEETING  
August 8, 1987

The Coos County Delegation meeting was held on August 8, 1987, at 10 A.M. at the West Stewartstown Nursing Hospital for the purpose of considering the second quarter fiscal statements of the County Commissioners for the period ending June 30, 1987. The agenda also included matters of importance in the legislative process, a report on the progress of renovations at the county complex in W. Stewartstown and the Forest Conservation Fund Budget.

Delegates in attendance were Reps. Brungot, Burns, Coulombe, Horton, Kilbride, Lemire, Mayhew, Nelson, Oleson, Purrington, and Theriault. Others present included Commissioners Brungot and Corrigan, Superintendent King, Suzanne Collins, and Jerilyn Pelch, the new Administrator of the Nursing Hospital.

The meeting was declared in progress by Chairman Burns who acknowledged Burnham Judd, Forest Ranger who introduced the 1988 Forest Conservation Budget for the Delegation's consideration. Mr Judd explained that the only change in this budget compared to the prior year budget is an increase in the hourly rate of the employee working on the federal program known as the State Senior Community Service Employment Program.

A motion was made by Rep. Horton, seconded by Rep. Nelson, to accept the proposed Forest Conservation Fund budget of \$40,000 as presented. In addition, a copy of the minutes of this meeting should be forwarded to the Division of Forests and Lands as soon as possible. The vote of approval was unanimous.

Supt. King announced that directly after adjournment, a barbeque would be held on the newly completed patio

followed by a tribute to Mrs. Noella Cote for her years of service as Administrator of this facility. The delegates were also invited to tour the addition to the jail, the new boiler room/heating system, and be given a demonstration of the recently installed secure care system for the residents.

Chairman Burns read a thank you note from the Clarence Brungot family and it was noted that donations received would be used to fund a scholarship at the Vocational Technical College.

The Statement of Expenditures for the period ending June 30, 1987, were read and discussion followed relative to the ramp to be constructed at the courthouse in Lancaster. Although the Coos County Democrat and historical societies have voiced opposition to the project, it was the consensus of the delegates that the ramp must be built under the federal law. It was stated by Supt. King and Rep. Horton that the design would be the least damaging to the appearance of the building and building alterations would be such that if the County ceased using the building, it could be returned to its original structure with little difficulty.

Also of concern to the County is the new state law creating the office of the Chief Medical Referee. Because the cause of some deaths is questionable, bodies must be transported to Concord for autopsy by funeral directors in order for the State Medical Referee to perform the autopsies. In addition, more costs are incurred for storage and laboratory work at the Concord Hospital as well as the base fee of \$300 charged by the State for an autopsy. The new procedure amounts to approximately \$700 more per autopsy than in the past when a local forensic specialist was employed. Chairman Burns assured the Delegation that he would bring these concerns to the attention of the appropriate individuals at the state level.

A motion was made by Rep. Horton, seconded by Rep. Coulombe, to accept the Report of Expenditures as presented. The vote of approval was unanimous.

Discussion followed on the Statement of Revenues. Regarding the General Revenue Sharing line items, Supt. King informed the assembly that the National Association of Counties had brought suit against the federal government for unexpended GRS funds and prevailed. Coos County's share will be \$6,000. On the item entitled Courthouse Rentals, Supt. King explained that the County's



leases with the State expired June 30, 1987; however, Mr. Leidenger had requested that the County accept the same lease payments as before with an adjustment retroactive to July 1 as soon as the new leases can be finalized. New separate leases for the Berlin District Court and the Coos County Superior Court will be negotiated with a one year limit. The State is moving towards only one courthouse within the county and may eventually recommend a new facility.

A motion was made by Rep. Horton, seconded by Rep. Theriault, to accept the Statement of Revenues as presented. The vote was unanimous.

Supt. King presented a progress report on the construction and renovations. The Secure Care System is fully operational with 8 wandering residents wearing the ankle bracelets. The patio is complete, the heating system 99% complete and the addition to the jail is on schedule with an anticipated completion date during the late fall.

A discussion ensued on the NH Division of Human Services proposed rule changes including medicaid prescription costs for nursing home residents. The fiscal impact on Coos County would be at least \$50,000 annually. Several delegates said they would attend the public hearing scheduled for August 11th to voice opposition to the changes.

Also discussed was the increased juvenile placement costs to Coos County for youths ultimately placed at YDC as a result of entering the local court system for getting into trouble locally after being placed by courts in another county at either the Eckerd facility in W. Stewartstown or the Lakeview/Mountainview complex in Whitefield. Possible legislative changes were discussed.

The motion to adjourn by Rep. Horton, seconded by Rep. Brungot, was accepted unanimously and the meeting adjourned at 11:30 A.M.

Respectfully submitted,

Josephine Mayhew-Clerk  
Coos County Delegation

COOS COUNTY PUBLIC HEARING  
December 12, 1987

The Public Hearing to consider the Proposed 1988 Coos County Budget was held at the Coos County Courthouse in Lancaster on Saturday, December 12, 1987.

Delegates present were Reps. Brady, Brungot, Burns, Guay, Horton, Kilbride, Lemire, Marsh, Mayhew, Nelson, Oleson, Purrington, and Theriault. Also in attendance were County Commissioners Trottier and Corrigan, Superintendent King, personnel from each of the County's operations, representatives from each of the outside social service agencies seeking county support, several selectmen and town managers as well as the press.

The meeting was declared open by Chairman Burns at 10 A.M. with a statement that the expenditure budget would be first considered followed by the revenue budget in the order presented. After reading the proposed budget for each category, comments from county personnel and inquiries from the assembly would be acknowledged.

Prior to proceeding with the hearing, the Chairman called for a short meeting of the Delegation to transact business as requested by County Treasurer, Paul Fortier.

A motion was made by Rep. Nelson, seconded by Rep. Horton, to approve the following resolution as presented by the County Treasurer:

Be it resolved that the Coos County Delegation duly convened on the 12th day of December, 1987, finds that the monies in the treasury of the County of Coos are insufficient to meet the demands upon the same and the sum of Three Million Dollars (\$3,000,000) being the estimated amount necessary for the purpose of operating the county for the fiscal year 1988, the Coos County Treasurer, Paul E. Fortier, is hereby authorized to borrow the required sum upon order of the County Commissioners, pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

The votes to approve the resolution numbered 12 and there were no votes opposed.

The Public Hearing resumed and the following were the major items discussed by category:

REGISTER OF DEEDS: Mrs. Lacasse explained to the assembly

the need for additional equipment in her office including a new copier, filing cabinets and envelopes, book shelving and an entry book. Rep. Oleson inquired if additional manhours were being requested in the Clerk Salaries line item and asked her if she had investigated the possibility of computer equipment to make the operation more efficient. Mrs. Lacasse responded that she preferred the additional part-time worker during the summer months when the volume of land transactions is large and would rather forego computer equipment at this time due to the need for other items of equipment.

COURTHOUSE EXPENSE; Although the amount budgeted to support courthouse operations has increased only slightly, Mr. King explained the current status of both buildings. As far as the Berlin facility is concerned, the County maintains a small Commissioners' Office and the County Sheriff has an office. The balance of the space is leased to the State of N.H. for the Berlin District Court and for the N.H. Probation Department and to Tri-County Community Action. The County Commissioners, after many discussions on the matter, have decided to appraise the building and may, in the near future, seek permission from the County Delegation to sell the property as it no longer serves County functions. At least one agency has expressed an interest in purchasing the building from the County.

Discussion continued regarding the Lancaster facility. As the Delegation had previously been informed, the State of N.H. Administrative Office of the Courts sent a state engineer to estimate the cost of making alterations to the facility which would render it useful and satisfactory to the court system. The estimate of slightly over One Million Dollars has prompted the State to suggest to the County that in the foreseeable future they would propose to build a new courthouse in Coos County. Due to the County's knowledge of a possible short-term tenancy with the State, the decision was made by the County Commissioners to erect the handicapped accessibility ramp in such a way that it could eventually be removed and the building restored to its original construction and design.

CRIMINAL JUSTICE; Chairman Burns explained how the State's new Office of Chief Medical Examiner has indirectly caused additional costs to the County due to transportation and storage of bodies for autopsies conducted in Concord. He further explained new legislation he has recently introduced whereby the State would be responsible for at least a part of these costs.

Mr. King explained the 21% increase in the Corrections



Budget. It is largely due to the addition of the personnel required to operate the new addition to the House of Corrections which has just recently been occupied. Other items impacting the total requested are the fees for prisoners held by contract in other institutions and meals for inmates due to an estimated higher population in our corrections facilities.

ENTERPRISE FUNDS; In his introduction to this category, Mr. King explained that the County is currently in the process of negotiating a labor contract for the organized employees of the Berlin Nursing Home. In addition, an employee council at the Nursing Hospital in West Stewartstown has just been organized and its first order of business is to bring to the Commissioners a list of considerations for 1988 Wage and Benefit increases. Therefore, in order for this process to take place, the Proposed 1988 Coos County Budget reflects no raises or benefit increases for any of the County's employees. The County is extremely hopeful that all wage and benefit issues will be resolved prior to the Delegation taking action on the Commissioners' budget in March.

Mr King expressed his satisfaction with the County Farm operation; currently the Farm has two very good employees and the funding provided by the Delegation in the past three years to upgrade and renovate the buildings has made the operation quite efficient. A final installment for the building improvements is being requested this year as part of the capital budget. The only cloud on the horizon is an anticipated federal cut of 50-cents per hundred-weight in milk supports.

Each social service agency presented justification for continued county support. At this time, Mr. King introduced a request from a group of concerned citizens for a Family Mediation Program. Mrs. Cynthia Southworth and Mrs. Terry Flaherty described the program for the assembly and submitted a funding proposal of \$14,000 to contract with North Country Education Services for the program. Basically, the grant would be used to support a part-time person to coordinate this service throughout the County. It was explained that the program is "crisis" oriented because the referral agency is usually a police department; however, it is not crisis-oriented based on someone going out in the middle of the night to diffuse a family argument.

The Capital Outlay budget was explained in detail as was the budget for State Assistance Programs. A paper prepared by Mr. King specifically addressing the dramatic

change over the past ten years in the amount collected through county taxes to fund state assistance programs was distributed. The statistics support the argument that the County is becoming the state's funding mechanism to collect local property taxpayer dollars to support the state budget.

A brief review of the County's revenue projections followed and with no further questions from the Delegation or public, the hearing was declared closed at 12 noon.

Respectfully submitted,

Josephine Mayhew-Clerk  
Coos County Delegation

## REPORT OF THE COUNTY COMMISSIONERS

Nineteen hundred eighty-seven was a pivotal year in determining the future of the federal and state governments involvement in financing the long term care of the County's elderly citizens. The initial test of re-establishing to 50%-50% the cost sharing formula between the State and the County of the non-federal costs resulted in defeat for the County. Additionally, the federal government dealt another blow to the property taxpayer by significantly reducing the aid it provides the County's elderly indigents under Title XIX of the Social Security Act. Attempts by the State Department of Human Services to shift more costs to the counties through rulemaking met with major opposition and when the dust finally settled, the counties had finally won one on behalf of the taxpayer saving an estimated \$2.3 million in property taxes statewide. The concept of unity between the different levels of government ultimately ends in conflict when financial support is critical to the issue. A paper prepared by Federick King is presented following this report to give you, the property taxpayer, an understanding of how and why county taxes have fluctuated and changed during the past decade. We urge you to read and study it.

We also experienced much fluctuation and change in our human resources during the past year. In both nursing home facilities, changes have occurred in all levels of staffing. We wish to take this opportunity to thank Mrs. Beatrice Coulombe, Administrator of the Berlin Nursing Home, for her dedicated service to the County during the past 12 years. We welcome in her place Mr. Paul V. Kaminski of Whitefield. At our W. Stewartstown facility, we also welcomed a new administrator in 1987, Mrs. Jerilyn Pelch, whose prior work experience in the nursing homes of New Hampshire we are confident will translate into a higher level of care for our residents. To both we wish success in meeting the challenges of 1988. Our deepest appreciation also is extended to the many other county employees who retired from many long years of faithful service during 1987.

As in past years, we continue to strive to accommodate the needs of the employees of the County through a continuous process of evaluating the methods in which we compensate them in the form of benefits and wages; we strive to provide optimum care for the residents of our two nursing homes; we strive to efficiently provide the other services to county residents as we are elected to do and above all



we strive to uphold the public interest in Coos County.

Norman S. Brungot  
Thomas Corrigan  
A.M. Sue Trottier  
COOS COUNTY COMMISSIONERS

## COUNTY TAXES

There are varied factors which impact the citizens of New Hampshire. Some are well understood but many are not. One of the least understood is the matter of COUNTY TAXES; that is,

Who pays them?

Who sets the tax rate?

Who decides what programs will be offered?

How much will they cost?

The information which follows is an attempt to answer these questions and further will raise the issue of whether or not there will be more and more program costs in the future paid with county tax dollars.

The question of who pays County taxes is easily answered: the property taxpayers. When a taxpayer pays his annual property tax bill in the municipality in which he owns property, he is paying the county tax bill. The bill for County services is sent to the municipalities annually at which time the town or city remits to the County Treasurer the tax assessed. This cost is then distributed to the local property taxpayer in the same fashion as school taxes and local town government taxes. County taxes are unique in that the amount assessed to the town or city is not based on direct services received by the citizens of that municipality. Rather, it is based on the total value of real property in the community in relation to the value of the total real property of all the communities countywide. For example, if TOWN X has 20% of the total taxable property within the County, then TOWN X is billed and will pay for 20% of the amount to be raised by taxes to support county government. It was the judgement of the lawmakers many years ago that the cost for certain services should be distributed over the entire tax base of the county while other services would be provided locally or at the state level. It was also ascertained that certain services could best be delivered by a third level of government outside of the municipality or the state. The amount of each municipality's apportionment of county tax is determined by the NH Department of Revenue Administration and is based on each community's equalized evaluation. Two factors impact on the local municipality's share of the county tax:

- (1) Different rates of real property growth in each of the towns. Those communities experiencing a large volume of real estate sales at rapidly escalating prices and those communities where new building

starts, both commercial and residential, are up will find that their percentage of the county tax has increased while another town's share may actually be decreasing. As an example, in 1977 the City of Berlin had 31% of the property value in Coos County and they were assessed 31% of the county tax. This year Berlin was only assessed 27.5% of the county tax because its equalized evaluation in comparison with other municipalities in the county has dropped during the past several years. In 1977, Lancaster was paying 7.9% of the county tax; now it pays 8.5%; Whitefield's share has increased from 4.5% in 1977 to 5.7% in 1987.

(2) The increased amount to be raised by taxes.

The question of what types of services are to be provided by the counties in New Hampshire has two answers. The laws of the State and its Constitution mandate that certain programs and services are county responsibilities. Examples of those services include the Registry of Deeds where property records are kept, the Sheriff's Department, the Jail and House of Correction, the County Attorney's Office, and the Medical Referees. Other services have traditionally been funded by the county level of government but are not mandated by statute. Financial support is provided to several human service agencies as well as two natural resource agencies. Costs of operating these agencies often are shared with other levels of government or with the private sector. In New Hampshire, all ten counties operate nursing homes for the elderly and infirmed persons within the county. Nursing home operations were a natural outgrowth of the original County Farms or Alms Houses established to provide shelter and sustenance for the poor of the county. In recent years statutory changes at the state level have increased the county-supported contributions to programs for the county's elderly, the permanently and totally disabled, and children in court-ordered placements. Therefore, the answer to the question of who decides what programs will be funded and who will fund them is found in the laws of the state in addition to management decisions made by the governing bodies of the county which are the Board of County Commissioners and the County Legislative Delegation. The County Commissioners, three in number, are elected from three districts within the county on a biennial basis and it is their elected responsibility to provide the management direction to the County's employees. The County Delegation members are the legislative body which makes the final budgetary decisions



on an annual budget recommended by the County Commissioners. The Delegation is to the County budget as the annual town meeting is to the town budget and the annual school district meeting is to the school budget. It raises and appropriates the funds necessary to operate county government. These same individuals are also the county's elected representatives to the State Legislature. In this county, the total membership of the County Delegation is fifteen and they are elected from eight districts within the County. In Coos County there are very few program dollars appropriated for programs other than those historically provided by the County. For the most part, counties support "people programs"; funds are appropriated to provide direct support to individuals with unique needs.

In Coos County over one-half of the county budget finances the operation of two Intermediate Care Facilities (ICF) Nursing Homes. One is located in West Stewartstown at the site of the original "County Farm" or "Alms House" and the other, constructed in 1976, is located in Berlin. Even though approximately 55% of the proposed 1988 county budget is designated for funding the operational costs of these two nursing homes, only 2% of the county property taxation during 1988 is raised to support these facilities. The balance is realized from the "user fees" charged for individual resident care.

Twenty-one percent (21%) of the 1988 county property taxes will be used to pay for the support of the county's involvement in criminal justice programs; i.e., the Sheriff's Department, the County Attorney, Medical Referees and the Corrections Department which includes both the jail and house of correction.

The largest percentage of those property tax dollars raised in 1988 however, will be expended for transfers to the State of NH to support public assistance programs administered by state agencies and rendered to citizens of this county. Therefore, of the total to be raised by property taxes, sixty-three percent (63%) is collected by the County Treasurer and paid directly over to the State of NH. Contrast these statistics with those for 1977 when eighteen percent (18%) of county tax dollars raised was used to support state programs. It is easy to see what has happened through the years:

<u>% OF COUNTY TAXES</u>	
<u>YEAR</u>	<u>TRANSFERRED TO STATE</u>
1977	18%
1988	63%.

The specific programs which are categorized as public assistance programs include Medicaid, Aid to the Permanently and Totally Disabled, Old Age Assistance, and Children and Youth Services in which the County reimburses the State for 25% of all the costs of court ordered placements and related ancillary services. THESE STATISTICS SUPPORT A CONVINCING ARGUMENT THAT NEW HAMPSHIRE DOES NOT NEED NEW FORMS OF TAXATION TO CONTINUE AND ENHANCE ITS PROGRAMS IN ADDITION TO BALANCING ITS BUDGET...IT ALREADY HAS SUCH A TAX. It is called the property tax and is collected annually by the ten counties in New Hampshire from their cities and towns and subsequently remitted to the State as an "intergovernmental transfer". Appendix A indicates the dramatic increase in this county's share of funding state-operated programs since 1977. Additionally, those programs in which the county is enjoined financially are the same programs that are targeted for federal financial cutbacks and the ones for which the State has been most reluctant to assume a fair share of funding. Whether or not the county is the appropriate funding mechanism for these programs is the dilemma facing the citizens of this state and their elected representatives. For the purposes of this presentation, it is sufficient only to provide the documented facts and the trend clearly indicates a shifting of costs from the state to the counties while the state continues to provide dollars in increasing amounts for schools, health care, highways, etc.

Those of us who work in the public domain feel that we manage our programs efficiently and to the best of our ability. Our fiscal problems are caused by outside sources over which we have little control or influence...our problems result from decisions made in Washington, Concord, City Hall, or the Commissioners' Office. Therefore, we accumulate statistics to identify trends in an attempt to justify the need for additional tax revenues each year. A recent study of 200 Town Reports for the 20 organized towns in this county in the past 10 years and 11 County Reports for the period 1976 to 1986 provided some insight into the changing impact of the county tax burden on the property taxpayer compared to the impact of both local government and school taxes. In the analysis, the one factor that was deducted from both the town's tax effort and the county's tax effort was the cost of state public assistance programs (those intergovernmental transfers for Medicaid, A.P.T.D., Old Age Assistance, and Children & Youth Services referred to above). The net amounts allow a comparison of program costs for programs controlled at the local level and

excludes programs where decisions on funding are made in Concord or Washington. Appendix A compares the property tax increase for municipalities within the county (dollars needed to support town and school services) with the property tax increase for the county's programs. Appendix B graphically compares the breakdown of the county's budget in 1977 with 1988. Appendix C graphically illustrates how a county property tax dollar has been distributed over the same years.

As local governments prepare for the future there is one thing they can be sure of...there will be less financial support for existing programs from the federal government. Whether or not there will continue to be added financial responsibility thrust onto municipalities and counties by the federal and state levels of government remains to be seen. However, as our population grows older and as our family structures continue to be threatened, it is apparent that those programs which are already the responsibility of the counties of this state will continue to grow despite our best efforts to contain them and manage them efficiently. Care of the sick and elderly, the need for more programs for our troubled youth, and more space in our correctional facilities are all factors in a growth business. How we cope with these and other demands on the tax dollars of the citizens of this state is a concern now and is a major consideration for the future. The total budgets for the county governments of New Hampshire exceed One Hundred Twenty-Five Million Dollars (\$125,000,000) annually. We do not expect that our state is prepared to assume the costs of county supported programs in the foreseeable future. BUT, the time has come for all levels of government in this state to recognize that they all depend on the same property tax dollar to support their activities and programs and methods for increased cooperation and less competitiveness must be implemented if the dollars available to finance government services are to be utilized to the maximum advantage.

As an endorsement of the concept of better cooperation, the Coos County Commissioners recently adopted a new policy designed to enable the county's municipalities to participate directly in decisions to incorporate new or substantially expanded programs in the County budget. That policy is as follows:

"The Board of Commissioners will consider and place in the County Budget funds for new programs or to expand existing programs when requested by an individual or groups of individuals if such a



request is accompanied by a petition endorsed by a majority of the Boards of Selectmen and the City Council of Berlin."

Prepared by:

FREDERICK W. KING  
Superintendent/Coordinator  
Coos County, New Hampshire

APPENDIX A, B, & C ARE REPRODUCED ON THE FOLLOWING 7 PAGES

## COUNTY TAXES

## APPENDIX A

YEAR	TOTAL TAX	LESS STATE COSTS	BALANCE	1977-1986 % INCREASE
COOS COUNTY				
1977	985,164	235,000	750,164	
1978	695,536	300,000	395,536	
1979	1,193,879	510,000	683,879	
1980	1,228,783	606,000	622,783	
1981	1,691,474	878,000	813,474	
1982	1,660,791	995,000	665,791	
1983	2,004,642	1,150,000	854,642	
1984	2,031,814	1,150,000	881,814	
1985	2,262,335	1,260,000	1,002,335	
1986	2,173,885	1,534,250	639,635	
1987	2,978,691	1,881,000	1,097,691	46.33%
BERLIN				
1977	4,667,060	118,260	4,548,800	
1978	4,911,058	130,306	4,780,752	
1979	4,917,882	143,089	4,774,793	
1980	4,712,122	136,881	4,575,241	
1981	4,950,706	161,222	4,789,484	
1982	5,797,745	179,164	5,618,581	
1983	6,318,969	196,232	6,122,737	
1984	6,336,153	185,677	6,150,476	
1985	6,491,022	176,455	6,314,567	38.82%
1986	N/A		0	
CARROLL				
1977	334,202	500	333,702	
1978	362,068	2,000	360,068	
1979	377,545	1,500	376,045	
1980	418,798	2,627	416,171	
1981	500,039	2,000	498,039	
1982	538,230	8,500	529,730	
1983	539,125	4,790	534,335	
1984	579,290	5,000	574,290	
1985	660,583	5,000	655,583	
1986	726,110	2,500	723,610	116.84%

## CLARKSVILLE

1977	85,079	0	85,079	
1978	71,878	0	71,878	
1979	85,496	0	85,496	
1980	105,416	0	105,416	
1981	151,676	0	151,676	
1982	148,375	0	148,375	
1983	177,066	0	177,066	
1984	156,087	0	156,087	
1985	155,362	0	155,362	82.61%
1986	N/A		0	

## COLEBROOK

1977	700,867	12,000	688,867	
1978	695,934	13,000	682,934	
1979	677,754	14,000	663,754	
1980	878,368	14,000	864,368	
1981	968,715	14,000	954,715	
1982	1,063,180	18,000	1,045,180	
1983	1,052,206	18,000	1,034,206	
1984	1,023,882	18,000	1,005,882	
1985	1,141,356	15,000	1,126,356	
1986	1,349,177	2,000	1,347,177	97.26%

## COLUMBIA

1977	191,598	1,000	190,598	
1978	168,139	1,000	167,139	
1979	179,170	700	178,470	
1980	230,366	4,000	226,366	
1981	228,526	4,000	224,526	
1982	200,058	2,500	197,558	
1983	255,444	1,000	254,444	
1984	254,801	2,000	252,801	
1985	223,037	4,000	219,037	
1986	227,818	300	227,518	36.13%

## DALTON

1977	204,006	1,000	203,006	
1978	223,611	1,100	222,511	
1979	246,876	1,200	245,676	
1980	N/A		0	
1981	419,138	1,100	418,038	
1982	391,088	1,100	389,988	
1983	339,679	5,100	334,579	
1984	394,021	2,100	391,921	
1985	445,696	4,000	441,696	
1986	485,609	2,000	483,609	117.34%



## DUMMER

1977	136,333	1,500	134,833	
1978	153,539	2,000	151,539	
1979	167,788	2,000	165,788	
1980	141,642	2,000	139,642	
1981	206,012	1,000	205,012	
1982	158,456	1,000	157,456	
1983	189,722	1,000	188,722	
1984	176,376	800	175,576	
1985	N/A		0	
1986	123,683	0	123,683	-18.38%

## ERROL

1977	80,197	1,800	78,397	
1978	93,500	1,800	91,700	
1979	96,837	1,200	95,637	
1980	101,983	2,000	99,983	
1981	151,941	2,000	149,941	
1982	158,005	2,000	156,005	
1983	174,216	2,000	172,216	
1984	165,279	2,000	163,279	
1985	137,457	2,000	135,457	
1986	166,306	0	166,306	81.36%

## GORHAM

1977	1,110,844	8,800	1,102,044	
1978	1,113,779	12,700	1,101,079	
1979	1,612,627	17,000	1,595,627	
1980	1,470,156	7,500	1,462,656	
1981	1,786,315	9,500	1,776,815	
1982	1,715,759	13,000	1,702,759	
1983	2,019,003	13,500	2,005,503	
1984	2,065,992	12,500	2,053,492	
1985	2,289,251	13,500	2,275,751	
1986	2,438,840	3,000	2,435,840	121.22%

## JEFFERSON

1977	351,830	2,500	349,330	
1978	358,876	2,500	356,376	
1979	384,251	1,500	382,751	
1980	445,281	1,500	443,781	
1981	523,401	2,000	521,401	
1982	519,722	4,000	515,722	
1983	584,784	10,000	574,784	
1984	598,773	10,000	588,773	
1985	542,693	6,000	536,693	
1986	655,866	10,000	645,866	81.23%

# LANCASTER

1977	1,174,081	18,000	1,156,081	
1978	1,344,565	21,500	1,323,065	
1979	1,377,265	15,000	1,362,265	
1980	1,541,514	15,000	1,526,514	
1981	1,647,958	14,500	1,633,458	
1982	1,996,845	9,000	1,987,845	
1983	2,165,401	15,000	2,150,401	
1984	1,996,854	14,500	1,982,354	
1985	1,914,573	19,500	1,895,073	
1986	2,061,440	4,000	2,057,440	55.51%

# MILAN

1977	266,023	3,500	262,523	
1978	279,860	4,000	275,860	
1979	353,252	4,000	349,252	
1980	391,242	3,000	388,242	
1981	445,467	3,000	442,467	
1982	487,723	1,000	486,723	
1983	474,428	6,000	468,428	
1984	459,319	5,000	454,319	
1985	389,282	3,950	385,332	
1986	458,483	0	458,483	66.20%

# NORTHUMBERLAND

1977	675,005	8,500	666,505	
1978	733,263	8,500	724,763	
1979	885,047	8,500	876,547	
1980	946,867	8,500	938,367	
1981	1,082,677	8,500	1,074,177	
1982	1,294,107	9,500	1,284,607	
1983	1,415,880	9,500	1,406,380	
1984	1,443,067	10,000	1,433,067	
1985	1,543,275	16,000	1,527,275	
1986	1,584,274	8,000	1,576,274	117.49%

# PITTSBURG

1977	338,678	1,000	337,678	
1978	343,997	1,000	342,997	
1979	416,874	3,000	413,874	
1980	451,749	4,000	447,749	
1981	418,219	5,000	413,219	
1982	548,557	5,000	543,557	
1983	560,636	2,500	558,136	
1984	517,957	2,000	515,957	
1985	672,220	8,000	664,220	
1986	752,620	1,000	751,620	119.13%

# RANDOLPH

1977	107,081	0	107,081	
1978	115,329	0	115,329	
1979	154,329	0	154,329	
1980	157,678	0	157,678	
1981	159,947	0	159,947	
1982	209,170	0	209,170	
1983	181,348	0	181,348	
1984	N/A		0	
1985	224,770	0	224,770	
1986	261,145	0	261,145	126.43%

# SHELBURNE

1977	118,996	100	118,896	
1978	137,144	100	137,044	
1979	146,709	100	146,609	
1980	194,171	100	194,071	
1981	202,073	100	201,973	
1982	201,356	100	201,256	
1983	179,292	2,000	177,292	
1984	211,473	0	211,473	
1985	233,062	0	233,062	
1986	248,220	0	248,220	81.12%

# STARK

1977	120,875	1,500	119,375	
1978	163,015	1,500	161,515	
1979	159,474	1,000	158,474	
1980	191,645	1,000	190,645	
1981	210,266	1,200	209,066	
1982	286,982	1,200	285,782	
1983	225,411	1,000	224,411	
1984	262,798	500	262,298	
1985	323,925	500	323,425	
1986	320,680	500	320,180	98.24%

# STEWARTSTOWN

1977	229,346	7,000	222,346	
1978	264,602	10,000	254,602	
1979	273,174	5,000	268,174	
1980	298,164	3,500	294,664	
1981	348,270	10,000	338,270	
1982	338,666	12,000	326,666	
1983	396,168	12,000	384,168	
1984	372,067	8,000	364,067	
1985	369,040	8,000	361,040	
1986	440,427	1,000	439,427	72.59%



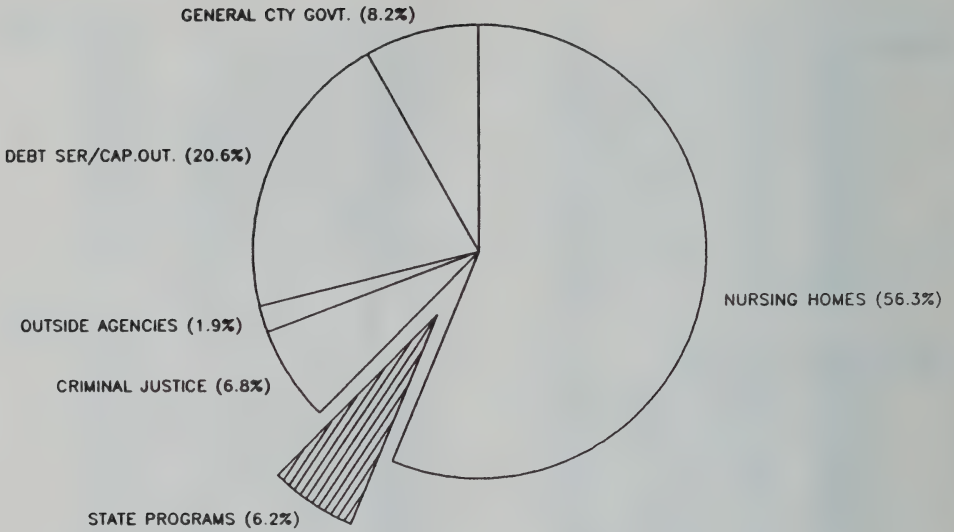
# STRATFORD

1977	240,211	4,000	236,211	
1978	258,514	3,500	255,014	
1979	338,141	3,500	334,641	
1980	197,607	2,000	195,607	
1981	395,391	1,800	393,591	
1982	346,274	3,000	343,274	
1983	377,963	3,000	374,963	
1984	431,037	4,000	427,037	
1985	N/A		0	
1986	385,009	0	385,009	50.98%

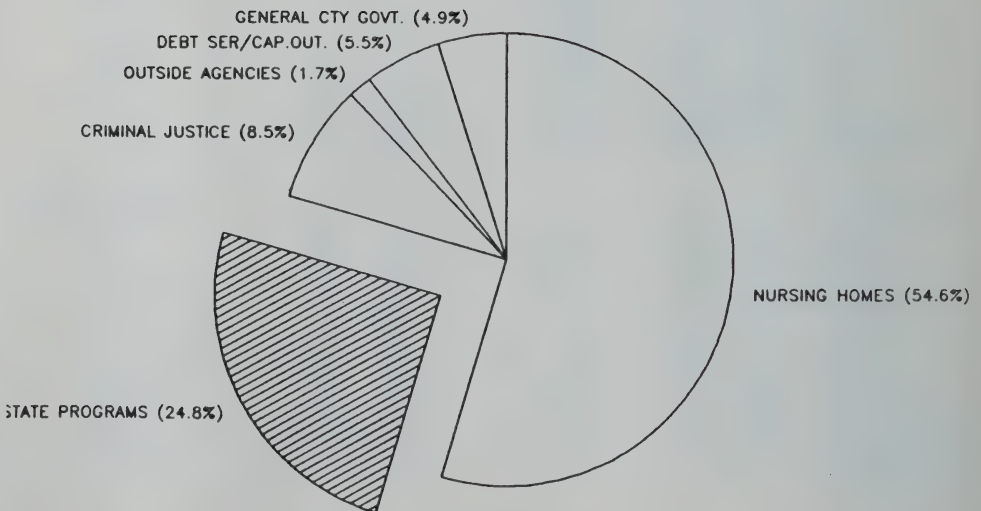
# WHITEFIELD

1977	817,615	7,200	810,415	
1978	829,220	7,200	822,020	
1979	936,074	4,500	931,574	
1980	926,833	4,500	922,333	
1981	1,156,847	4,500	1,152,347	
1982	1,194,678	6,000	1,188,678	
1983	1,256,694	20,000	1,236,694	
1984	1,317,782	15,000	1,302,782	
1985	1,276,010	10,000	1,266,010	
1986	1,207,188	3,000	1,204,188	46.49%

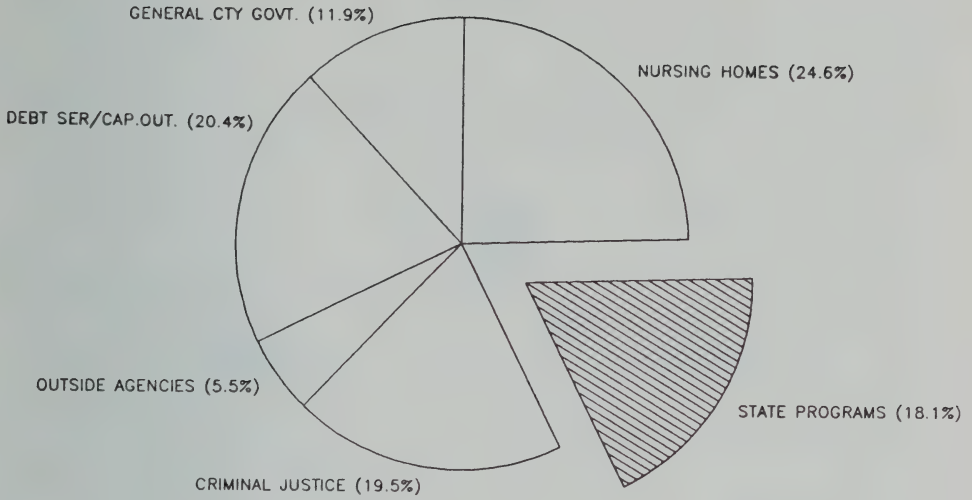
# 1977 EXPENDITURE BUDGET



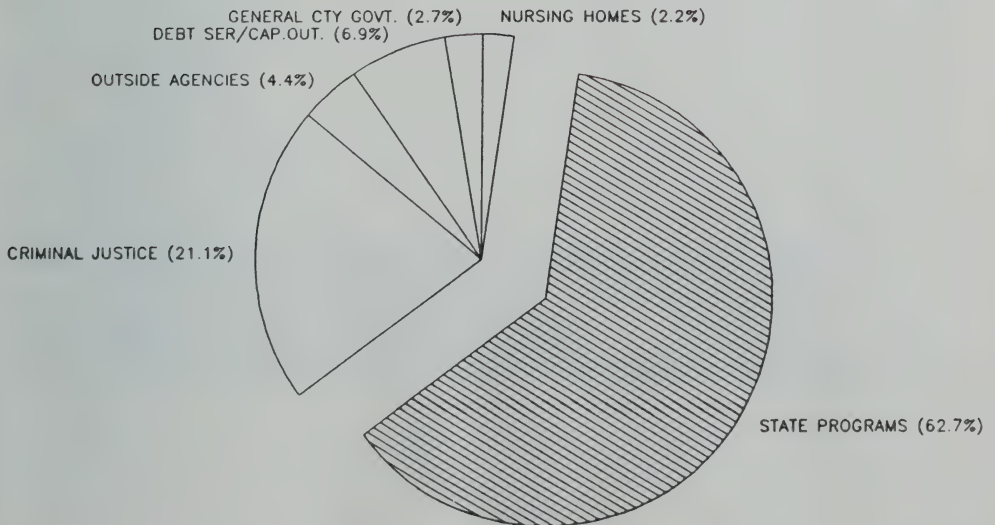
# 1988 EXPENDITURE BUDGET



## 1977 TAX DOLLAR



## 1988 TAX DOLLAR





NOTES  
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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of ..... C O O S ..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19..87. to December 31, 19. 87.

or

For the Fiscal Year from July 1, 19. .... to June 30, 19. ....

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		PREVIOUS	EXPENDITURES	ENSUING
		FISCAL YEAR	PREVIOUS	FISCAL YEAR
		1986	1986	1987
Current Maintenance:	Acct. Nos.			
General Government:				
Administration — Commissioners' Office	4100	55,655	54,114	60,363
Administration — Treasurer	4101	4,600	3,889	4,603
Administration — Auditors'	4102	3,000	2,783	3,200
County Attorney	4110	39,200	39,330	44,420
Register of Deeds	4120	64,345	59,001	63,960
Register of Probate	4130	2,000	367	1,000
Sheriff	4140	105,250	89,559	107,750
Medical Referee	4150	12,000	11,406	12,000
Maintenance of Court House (1st Loc.) Berlin	4160	33,000	29,137	32,010
Maintenance of Court House (2nd Loc.) Lancaster	4170	35,000	26,036	37,153
Superior Court (1st Loc.)	4180			
Superior Court (2nd Loc.)	4181			
Public Welfare	4190	1,410,000	1,447,620	1,533,963
Children/Youth Services//Placement Preven.		154,940	174,570	396,000
County Nursing Home: Berlin Facility		2,196,500	2,106,983	2,336,390
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Hospital: W.Stew. Facility		2,120,740	1,998,503	2,290,929
County Jail:				
Jail Expense	6100	457,120	388,320	475,000
County Farm:				
Farm Expense	7100	198,595	190,724	206,565
Land Management	8100	10,000	8,403	5,500
Cooperative Extension Service:				
Expense	8360	93,440	84,197	97,670
Soil Conservation District	8400	11,000	9,879	11,000
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100	135,500	133,906	154,000
On Long Term Notes	9110	200	173	00
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	80,000	80,000	85,000
Bonded Debt	9170	85,000	85,000	125,000
Outside Social Service Agencies		35,000	38,212	39,500
Capital Outlay, New Construction and Equipment: Deeds		2,200	985	00
Corrections Department		15,000	2,196	00
Nursing Hospital: W. Stew. Facility		24,300	12,668	15,000
Nursing Home: Berlin Facility		30,000	29,162	38,500
County Farm		35,000	32,449	27,200
Courthouse: Lancaster		00	00	12,000
County Convention Expense	9370	4,000	3,165	4,000
Unincorporated Town Expense		8,000	5,203	11,000
Contingency Fund	9900			
TOTAL APPROPRIATIONS		7,460,585	7,147,942	8,230,684



SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1986	ACTUAL REVENUE PREVIOUS FISCAL YEAR 1986	ESTIMATED REVENUE ENSUING FISCAL YEAR 1987
Current Income:	Acct. Nos.			
Superior Court — Fines and Forfeited Bail	4010			
Register of Deeds — Fees	4011	55,000	101,889	75,000
Sheriff's Writ Fees	4012			
Sheriff Courtroom Security		25,000	20,082	25,000
County Nursing Home: Berlin Facility		2,101,600	2,100,305	2,187,714
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital: W. Stew. Facility		2,045,800	2,001,421	1,973,630
County Jail:				
Jail	6040	00	418	00
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)		180,500	201,555	187,500
Children/Youth Services:				
Recoveries/Contracted Services		1,000	450	00
DCYS Incentive Funds		28,000	28,000	35,000
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)		124,000	165,305	150,000
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
Courthouse Rentals		42,000	42,306	45,000
Federal Payment in Lieu of Taxes		90,000	96,173	90,000
MV. Resident Tax, NH Shared Revenues		22,800	27,339	25,000
Unincorporated Towns Refunds		4,500	3,029	11,000
Proceeds of Bonds and Long Term Notes		106,500	97,800	92,700
Revenue Sharing Funds Used	9085	90,000	90,000	19,449
Surplus Used to Reduce Tax Rate	9099	370,000	370,000	335,000
Miscellaneous Income		00	23,760	00
Total Income From All Sources Except Taxation		5,286,700	5,369,832	5,251,993
*Amount Necessary To Be Raised by County Tax	4000	2,173,885	2,173,885	2,978,691
<b>TOTAL REVENUES</b>		<b>7,460,585</b>	<b>7,543,717</b>	<b>8,230,684</b>

\*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman *David C. Bess*

Clerk *Josephine Mayhew*

County Convention

March 28, 1987

CONSOLIDATED BALANCE SHEET  
December 31, 1987

ASSETS:

Cash	\$ 763,907
Accounts Receivable-County	41,222
Accounts Receivable-W.S. Nursing Hospital	191,605
Accounts Receivable-Berlin Nursing Home	171,280
Accounts Receivable-Farm	20,491
Interfund Rec.-County	587
Interfund Rec.-W.S. Nursing Hospital	7,424
Interfund Rec.-Farm	126
Taxes Receivable-State of N. H .	74,812
Intergov't Receivable-County	25,511
Prepaid Expense-County	7,678
Amount to be Provided for LongTerm Debt	<u>1,653,264</u>
TOTAL ASSETS	\$2,957,907

LIABILITIES:

Accounts Payable-County	\$ 27,076
Accounts Payable-W.S. Nursing Hospital	46,662
Accounts Payable-Berlin Nursing Home	41,079
Accounts Payable-Farm	5,132
Accounts Payable-Payroll	8,540
Interfund Payable-County	7,001
Interfund Payable-W.S. Nursing Hospital	126
Interfund Payable-Berlin Nursing Home	622
Interfund Payable-Farm	422
Agency Payable - Berlin Nursing Home	295
Intergov't Payable-County	410,798
Accrued Expense-Berlin Nursing Home	13,175
Payroll Deductions-W.S.Nursing Hospital	4,737
Payroll Deductions-Berlin Nursing Home	2,747
Long Term Notes Payable	173,264
Bonds Payable	<u>1,480,000</u>
TOTAL LIABILITIES	\$2,221,676

FUND EQUITY:

Reserve for Special Appropriations:

Jail-Exercise Yard/Equipment	\$ 7,651
W.S. Nursing Hospital-Food Wagon	5,100
Farm-Building Improvement Special	1,920
Farm-Bunker Silo Special	587
Lancaster Courthouse-Ramp	5,000

Reserve for Special Purpose:

Designated for Placement Prevention	38,190
Designated for Land Management	2,157

Unreserved:

Designated for Sick Pay	202,444
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Undesignated/Unreserved:

Fund Balance (SURPLUS)	<u>473,182</u>
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TOTAL FUND EQUITY \$ 736,231

TOTAL LIABILITIES & FUND EQUITY \$2,957,907

STATEMENT OF BONDED DEBT  
December 31, 1987

Nursing Home - Berlin	
Original Amount	\$1,000,000
7.2% Interest Rate	

Nursing Home - Berlin	
Original Amount	\$600,000
8.5% Interest	

PAYMENTS DUE:

1988	55,000	30,000
1989	55,000	30,000
1990	55,000	30,000
1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	00	30,000

BALANCE DUE:	\$ 385,000	\$ 240,000
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Nursing Hospital - West Stewartstown	
Jail/House of Correction	
Original Amount	\$ 895,000
8.0% Interest	

1988	45,000
1989	45,000
1990	45,000
1991	45,000
1992	45,000
1993	45,000
1994	45,000
1995	45,000
1996	45,000
1997	45,000
1998	45,000
1999	45,000
2000 - 2006	315,000

BALANCE DUE:	\$ 855,000
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# STATEMENT OF LONG TERM NOTES

A. Capital Outlay - County  
Original Amount  
6.0% Interest Rate

\$ 82,914

Payments Due:

1988	12,914
------	--------

B. Capital Outlay - County  
Original Amount  
5.19% Interest Rate

\$ 97,800

Payments Due:

1988	45,000
1989	36,000

C. Capital Outlay - County  
Original Amount  
5.5% Interest Rate

\$ 79,350

Payments Due:

1988	27,000
1989	30,000
1990	22,350

Paul E. Fortier  
Treasurer

SCHEDULE OF COUNTY PROPERTY  
Appraisal - December 31, 1987

Description	Estimated Sound Value
-------------	-----------------------

WEST STEWARTSTOWN

Nursing Hospital	\$2,785,106
Jail and House of Correction	1,166,250
Hay and Cow Barn	406,000
Piggery	42,000
Frame Garage	17,850
Machinery Shed	12,600
Superintendent's House	94,500
Land	100,000

LANCASTER

Courthouse	866,300
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BERLIN

Nursing Home	3,914,894
Courthouse	703,500

TOTAL	<div style="border-top: 1px solid black; display: inline-block; width: 100%;"></div> 10,109,000
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COOS COUNTY  
County Tax Apportionment  
1987

	<u>Proportion of Tax</u>	<u>Amount of Tax</u>
Berlin	27.450	\$ 817,651
Carroll	4.100	122,126
Clarksville	1.372	40,868
Colebrook	5.590	166,509
Columbia	1.653	49,238
Dalton	2.136	63,625
Dummer	.856	25,498
Errol	1.227	36,549
Gorham	10.693	318,511
Jefferson	3.582	106,697
Lancaster	8.571	255,304
Milan	2.914	86,799
Northumberland	6.755	201,211
Pittsburg	4.987	148,547
Randolph	2.279	67,884
Shelburne	1.953	58,174
Stark	1.240	36,936
Stewartstown	2.157	64,250
Stratford	2.317	69,016
Whitefield	5.682	169,249
	-----	-----
Sub-Total	97.514	\$2,904,642
Atkinson-Gilmanton Grant	.043	1,281
Bean's Purchase	.028	834
Cambridge	.225	6,702
Crawford's Purchase	.011	328
Dix Grant	.054	1,608
Dixville	.636	18,944
Erving's Grant	.009	268
Green's Grant	.074	2,204
Martin's Location	.003	89
Millsfield	.204	6,077
Odell	.173	5,153
Pinkham's Grant	.128	3,813
Sargent's Purchase	.071	2,115
Second College Grant	.108	3,217
Success	.258	7,685
Thomas & Meserve Purchase	.151	4,498
Wentworth Location	.310	9,233
	-----	-----
Sub-Total	2.486	74,049
	-----	-----
TOTAL	100.000	\$2,978,691

GENERAL REVENUE SHARING  
TRUST FUND REPORT  
1987

Balance in Fund, January 1, 1987	\$16,744.64
Credits from Federal Government during 1987	2,699.00
Funds Allocated for Children/Youth Services Related Items in the 1987 Budget	19,443.64
Balance in Fund, December 31, 1987	\$ .00

Paul E. Fortier  
Treasurer



## REPORT OF THE SUPERINTENDENT

It seems that every year at the time this report is prepared, there are changes in our County operation that are noteworthy. Here in West Stewartstown we have been successful in filling the position of Administrator. Ms. Jeri Pelch, the former Long-Term Care Ombudsman for New Hampshire, has accepted the position and we are all pleased to welcome her to Coos County. Many of the capital improvement projects approved in May of 1986, are completed and others are underway. A new hot water heating system is proving to be not only cost efficient but also is meeting our expectations for better control of the room temperatures for the comfort of the residents and staff. The covered patio was completed in time for our residents to enjoy it this past summer and the renovated chapel, now truly a multi-purpose room, is again in use as the center of many activities. The project of refurbishing and redecorating the resident rooms and floors will be completed in 1988. The financial reports for the Nursing Hospital for 1987 show a deficit as expected but the good news is that it is much less than projected. The census at year end was greatly improved and 1988 should see additional progress in the overall business forecast for the County's Nursing Hospital.

The Corrections Department continues to be a growth business. In 1987, the County completed and opened the addition to the facility which allows for more capacity in the area of the building where sentenced inmates are housed. The construction project, Phase III, was completed on schedule and within the budget. The contractor, William Cummings, was very cooperative and we are well pleased with the project. With additional beds the total capacity is 45, an increase of 14 beds. As this is written, we are at 100% capacity in the dormitories where sentenced inmates are housed. Every correctional facility in the state is either full or over capacity and many counties and the state are planning more construction. In Coos county, a Phase IV may not be too many years in the future.

The County Farm continues to be the principal work site for inmates, and in 1987 it operated at a small loss. Milk prices are continually decreasing and operational costs are difficult to control. I expect 1988 will be a better year than 1987 for the farm but the outlook for all dairy operations in the Northeast is not good. It appears that for the next few years the County will maintain its dairy herd and will continue to operate the farm.

As usual, it would be impossible for me to do my jobs without the cooperation of all the dedicated people that the County employs in all its facilities and programs. The County Commissioners and County Delegation have been very supportive and we appreciate all that they do. We again pledge to do all that we can to serve those among us who are less fortunate and we are optimistic that 1988 will be a rich and rewarding year.

Frederick W. King  
Superintendent

REPORT OF THE CORRECTIONS DEPARTMENT  
1987

Ninety eighty-seven saw the completion of Phase III of the County's construction project for the addition to the Correctional facility. Coos County like all of the counties in the state is experiencing a continual need for more space to house inmates sentenced by the Courts. There seems to be no way to address this problem other than by adding more and more bed capacity to the system. Alternatives to incarceration either don't exist or don't work. In addition to the increasing adult population in correctional facilities the need for juvenile facilities in this county and in this state is truly at a crisis state. If something is not done to address this matter at the state level it would appear that the system will either fail entirely, or the local governments will need to deal with the problem of juveniles.

In 1987, the County's total number of intakes for pretrial detainees showed an increase of 24%, while sentenced inmate bookings increased by 44%. The female total went from 3 individuals in 1986 up to 12 in 1987. Females are housed under contract with Grafton County in Grafton's facility. Crimes against property were up slightly while crimes against persons showed a decline. So-called victimless crimes were up 39% in 1987 over 1986.

It appears that our new addition will be filled to capacity most of the time and in fact there may need to be some consideration given very shortly as to whether or not the County may require more space in the Corrections Facilities as demand increases and the pressure from the police and courts grows.

CRIMES AGAINST PROPERTY

Arson	2
Burglary	28
Criminal Trespass	15
Criminal Mischief	18
Forgery	1
Issuing Bad Checks	2
Receiving Stolen Property	2
Shopliftling	3
Taking Without Owners Consent	3
Theft	4
Theft By Deception	2
Theft By Unauthorized Taking	12
Willful Concealment	<u>1</u>
	93

## CRIMES AGAINST PERSON

Assault	20
Assault, Sexual	2
Criminal Threatening	1
Endangering	1
Tampering With Witness	1
	-----
	25

## VICTIMLESS CRIMES

Bench Warrant	6
Contempt Of Court	2
Default	6
Disorderly Conduct	3
Failure To Appear	2
Escape	1
Fugitive From Justice	10
Harassment	1
Hindering Apprehension	1
Illegal Night Hunting	1
Immigration	5
Indecent Exposure	3
Littering	1
Motor Vehicle Violations	
Conduct After Accident	2
Driving After Revoc./Suspension	24
Driving Without License	2
Driving While Intoxicated	35
Operating While Habitual Offender	7
Unauthorized Use Of Vehicle	4
Unregistered Vehicle	1
Non-Support	1
Possession Of Controlled Drug	5
Possession Of Controlled Drug	
With Intent To Sell	2
Reckless Conduct	2
Resisting Arrest	4
Sale Of Marijuana	5
Unlawful Possession	3
Violation Of Court Order	3
Violation Of Probation	10
	-----
	152

The following list is a summary of the total inmate days for 1987 along with a breakdown of age categories of the inmates:

A. Total Number of Inmates Booked in 1986 and Held Over Into 1987:



1. Male Jail Inmates	6	Days Served in 1987	354
2. Male HOC Inmates	9	Days Served in 1987	370
3. Female Jail Inmates	0	Days Served in 1987	0
4. Female HOC Inmates	0	Days Served in 1987	0
	-----		-----
	15		724

B. Total Number of Males Booked in 1987:

1. Jail Inmates	141	Days Served in 1987	1981
2. HOC Inmates	117	Days Served in 1987	5597
	-----		-----
	258		7575

C. Total Number of Females Booked in 1987:

1. Jail Inmates	7	Days Served in 1987	42
2. HOC Inmates	5	Days Served in 1987	278
	-----		-----
	12		320

D. Surrogate Detention in 1987:

1. State Hospital	0	Days Served in 1987	0
2. State Prison	0	Days Served in 1987	0
	-----		-----
	0		0

E. Total of 1987 Male and Female Bookings, Plus Carryover From 1986:

1. Total of All Inmates Handled in 1987	277
2. Total of All Time Served in 1987	8619

F. Protective Custody Persons	7
-------------------------------	---

G. Breakdown of Male Inmate Age Groups:

	Jail	HOC	Total
	-----	-----	-----
1. 18 to 25 years	81	62	143
2. 26 to 35 years	55	41	96
3. 36 to 45 years	12	2	14
4. 46 to 55 years	5	4	9
5. 56 years and over	8	3	11
	-----	-----	-----
	161	112	273

Frederick W. King  
Superintendent

REPORT OF ADMINISTRATOR  
COOS COUNTY NURSING HOME  
Berlin

The Berlin Nursing Home continues to operate at full capacity with only those days where a resident is in the hospital accounting for leave days. Last year at this time, our waiting list consisted of approximately thirty names, this year it has grown to almost double that amount.

We continue to provide all of those services which we feel are necessary to meet the needs of the residents. Our contracts for Physical and Occupational Therapy with the Androscoggin Valley Hospital have provided our residents with quality therapy services.

Nursing students from the Vocational Technical College avail themselves of our facility for clinical experiences which they require to complete their programs. The Berlin High Health Occupations Program also has their students here for clinical practice. Both these programs help provide people trained in the Health Field to serve the community.

I wish to express my appreciation to the County Commissioners, County Delegation members and all other employees of the County for their continued support. This will be my last report as Administrator of the Berlin Nursing Home, and I wish to thank all individuals and organizations who have helped make the Coos County Nursing Home in Berlin a better place to live for our residents.

Beatrice H. Coulombe  
Administrator

1987 REPORT OF THE COUNTY ATTORNEY

TO THE COMMISSIONERS OF THE COOS COUNTY

The following is my report of cases disposed of in 1987:

FELONIES:           Pleas - 70; Nol Prossed - 15; Incompetent  
                      to Stand Trial - 7; Jury Trials: Guilty  
                      -5; Not Guilty - 3; (Not Guilty  
                      Notwithstanding Verdict - 1); Sentences:  
                      State Prison - 47; House of Correction -  
                      24.  
                      Total Cases Disposed - 100

MISDEMEANORS       Pleas - 28; Nol Prossed - 3; Remanded -  
AND                   14; Dismissed - 7; Trials (Jury) : Guilty  
VIOLATIONS           -2; Not Guilty - 1: (Non-Jury) : Guilty  
                      - 5; Not Guilty - 0; House of Correction  
                      Sentences - 29.  
                      Total Cases Disposed - 60.

MISCELLANEOUS:     Non-support - 29; Juvenile - 1; Habitual  
                      Offender - 1; Contempt/Violation of Proba-  
                      tion - 5 ( Committment - 1); Annulment of  
                      record - 8; Petition for Suspension/Reduc-  
                      tion of Sentence - 30; Habeas Corpus - 1.  
                      Total Cases Disposed - 75.

GRAND TOTAL CASES DISPOSED - 235

In additon, the Grand Jury met every 60 days, hearings on the Motions were held in most cases, including Motions for Discovery, for Suppression of Evidence, to Quash, to Continue, etc., as well as pre-trial hearings and conferences in all cases. Assisted and advised most Law Enforcement Agencies, County Officials, and many of the Courts as to criminal, juvenile, civil and internal matters. Reviewed all unattended deaths, conferred with Medical Examiners and ordered autopsies as required. Number of cases remained constant but the number of trials increased dramatically.

On behalf of all citizens, I wish to extend my thanks to all Law Enforcement Agencies, the State Police Crime Lab and the Medical Examiners and Pathologists.

Respectfully submitted,

Pierre J. Morin  
Coos County Attorney

*Mason,*  
*Rich* Professional Association  
ACCOUNTANTS & AUDITORS

TELEPHONE (603) 224-2000  
TWO CAPITAL PLAZA, SUITE 3-1  
CONCORD, NEW HAMPSHIRE 03301

March 3, 1987

Board of County Commissioners  
County of Coos, New Hampshire

We have examined the combined financial statements, as listed in the table of contents, of the County of Coos, New Hampshire as at and for the year ended December 31, 1986. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

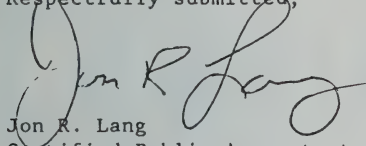
As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above, present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1986 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles have been applied on a basis consistent with that of the preceding year.



Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Jon R. Lang". The signature is fluid and cursive, with the first name "Jon" and last name "Lang" clearly distinguishable.

Jon R. Lang  
Certified Public Accountant  
MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

COUNTY OF COOS, NEW HAMPSHIRE  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1986

	Governmental Fund Types			Proprietary	Fiduciary	Account Groups		Totals
				Fund Types	Fund Type	General	General	(Memorandum
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Fixed Assets	Long-Term Debt	Only)
ASSETS								
Cash	\$ 403,836	\$ 1,955	\$ 45,729	\$ 2,300	\$ 60,547	\$ -	\$ -	\$ 514,367
Temporary Investments	-	-	260,153	-	-	-	-	260,153
Investment in Agrimark	12,410	-	-	-	-	-	-	12,410
Accounts Receivable	116,418	-	-	324,353	-	-	-	440,771
Due from Other Funds (Note 6)	196,148	44,745	19,466	656	-	-	-	261,015
Due from Other Governments (Note 3)	16,323	-	-	-	-	-	-	16,323
Inventories	-	-	-	64,975	319	-	-	65,294
Restricted Assets: Cash	10,743	-	-	240,458	-	-	-	251,201
: Temporary Investments	-	-	-	500,000	-	-	-	500,000
: Due from Other Funds	-	-	-	40,188	-	-	-	40,188
Prepaid Expenses	7,636	-	-	-	-	-	-	7,636
Property, Plant and Equipment, Net	-	-	-	1,876,485	-	2,056,206	-	3,932,691
Amount Required to be Provided in Future	-	-	-	-	-	-	402,796	402,796
Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-	-
Amount to be Provided for Vacation/Sick Pay	-	-	-	-	-	-	34,622	34,622
TOTAL ASSETS	\$ 763,514	\$ 46,700	\$ 325,348	\$3,049,415	\$ 60,866	\$2,056,206	\$ 437,418	\$6,739,467

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF COOS, NEW HAMPSHIRE  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1986

Exhibit 1  
(Continued)

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	
LIABILITIES								
Accounts Payable	\$ 345,823	\$ -	\$ -	\$ 69,361	\$ -	\$ -	\$ -	\$ 415,184
Accrued Expenses	-	-	-	446,677	-	-	-	446,677
Due to Other Funds (Note 6)	69,398	901	-	230,904	-	-	-	301,203
Accrued Vacation/Sick Pay	-	-	-	-	-	-	34,622	34,622
Due to Specific Individuals/Groups	-	-	-	-	60,866	-	-	60,866
Bonds and Notes Payable (Note 4)	-	-	-	1,386,865	-	-	402,796	1,789,661
Total Liabilities	415,221	901	-	2,133,807	60,866	-	437,418	3,048,213
FUND EQUITY								
Contributed Capital: Intergovernmental	-	-	-	442,500	-	-	-	442,500
: County	-	-	-	274,144	-	-	-	274,144
: Donations	-	-	-	17,034	-	-	-	17,034
Investment in General Fixed Assets	-	-	-	-	-	2,056,206	-	2,056,206
Retained Earnings	-	-	-	181,930	-	-	-	181,930
Fund Balance:								
Reserved for Investment in Agrimark	12,410	-	-	-	-	-	-	12,410
Reserved for Encumbrances	3,500	-	-	-	-	-	-	3,500
Reserved for Prepaid Expenses	7,636	-	-	-	-	-	-	7,636
Reserved for Restricted Assets	10,743	-	-	-	-	-	-	10,743
Unreserved:								
Designated for Specific Purposes	-	29,054	-	-	-	-	-	29,054
Designated for Specific Capital Projects	-	-	325,348	-	-	-	-	325,348
Undesignated	314,004	16,745	-	-	-	-	-	330,749
Total Fund Equity	348,293	45,799	325,348	915,608	-	2,056,206	-	3,691,254
TOTAL LIABILITIES AND FUND EQUITY	\$ 763,514	\$ 46,700	\$ 325,348	\$3,049,415	\$ 60,866	\$2,056,206	\$ 437,418	\$6,739,467

The Accompanying Notes are an Integral Part of this Financial Statement.

BUDGET  
of  
COOS COUNTY, NEW HAMPSHIRE

JANUARY 1, 1988 TO DECEMBER 31, 1988

Norman S. Brungot, Chairman  
Thomas R. Corrigan  
A. M. Sue Trottier  
BOARD OF COUNTY COMMISSIONERS



1988  
COOS COUNTY BUDGET PROPOSAL  
COMPARED TO 1987 BUDGET  
&  
ACTUAL EXPENDITURES 12/31/87

ACCOUNT TITLE -----	1987 BUDGET -----	EXPENDED TO 12/31 -----	1988 BUDGET -----
ADMINISTRATION			
1. Commissioners Salaries	13,950	13,950	13,950
2. Administration Expense	42,915	43,335	44,565
3. Treasurer's Salary	2,250	2,250	2,250
4. Treasurer's Expense	2,355	1,366	2,355
5. County Auditors	3,200	3,200	4,000
6. County Report	3,500	2,659	3,000
REGISTER OF DEEDS			
7. Register's Salary	20,500	20,895	20,700
8. Register's Expense	43,460	41,792	54,300
COURTHOUSE EXPENSE			
9. Berlin Courthouse	32,010	30,736	32,980
10. Lancaster Courthouse	37,155	34,784	37,945
CRIMINAL JUSTICE PROGRAMS			
11. Sheriff's Department	107,750	94,237	106,751
12. County Attorney	44,420	44,245	46,495
13. Medical Referees	12,000	10,700	12,000
14. Corrections Department	475,000	463,246	575,900
ENTERPRISE FUNDS			
15. W.S. Nursing Hospital	2,290,929	2,166,343	2,392,610
16. Berlin Nursing Home	2,336,390	2,255,133	2,392,240
17. County Farm	206,565	198,753	199,680
18. Land Management	5,500	3,000	3,000
EXTENSION/SOIL CONSERVATION			
19. Extension Service	97,670	89,572	92,975
20. Soil Conservation Dist	11,000	10,648	10,710

DEBT SERVICE			
21. Principal - Notes	85,000	85,000	85,000
22. Principal - Bonds	125,000	125,000	130,000
23. Int.-Short Term Notes	154,000	154,366	162,000
SOCIAL SERVICE AGENCIES			
24. Senior Meals	10,000	10,000	10,000
25. R.S.V.P.	10,000	10,000	12,000
26. Family Planning	9,000	9,000	9,000
27. Food Pantry-OUTREACH	3,000	3,000	3,000
28. Response Program	3,000	3,000	6,000
29. Alzheimer's Project	4,500	4,500	6,000
UNINCORPORATED TOWNS			
30. Special Services	11,000	7,755	8,500
COUNTY DELEGATION			
31. Delegation Expense	4,000	2,874	4,000
	-----	-----	-----
SUBTOTALS	6,207,019	5,945,339	6,483,906
CAPITAL OUTLAY			
1. W.S. Nursing Hospital	15,000	15,802	46,000
2. Berlin Nursing Home	38,500	26,572	44,400
3. County Farm	27,200	26,298	15,000
4. Lancaster Courthouse	12,000	4,740	0
	-----	-----	-----
SUBTOTALS	92,700	73,412	105,400
STATE ASSISTANCE PROGRAMS			
1. Human Services Adm.	13,965	10,802	13,910
2. Categorical Programs	1,520,000	1,452,099	1,738,000
3. Child/Youth Services	361,000	367,894	391,500
4. Placement Prevention	35,000	12,327	33,000
5. Probate Court	1,000	478	0
	-----	-----	-----
SUBTOTALS	1,930,965	1,843,600	2,176,410
NEGOTIATED WAGES/BENEFITS 88			
	0	0	0
BUDGET TOTALS			
=====	8,230,684	7,862,351	8,765,716
	=====	=====	=====

1988  
COOS COUNTY BUDGET PROPOSAL  
COMPARED TO 1987 BUDGET  
&  
ACTUAL REVENUES 12/31/87

ACCOUNT TITLE	1987 BUDGET	RECEIVED TO 12/31	1988 BUDGET
-----	-----	-----	-----
STATE/LOCAL GOVERNMENT			
1. Property Taxes	2,978,691	2,978,691	3,029,561
2. Motor Vehicle Taxes	16,500	17,879	16,500
3. NH Shared Revenues	7,000	6,934	7,000
4. Resident Taxes	1,500	660	1,000
U.S. GOVERNMENT			
5. Payment in Lieu of Tax	90,000	99,339	90,000
6. General Revenue Sharing	19,449	19,444	0
REGISTER OF DEEDS			
7. Registry Fees	75,000	124,145	90,000
COURTHOUSES			
8. Rentals	45,000	45,182	48,200
CRIMINAL JUSTICE PROGRAMS			
9. Corrections Income	0	1,059	0
10. Courtroom Security	25,000	18,017	20,000
ENTERPRISE FUNDS			
11. W.S. Nursing Hospital	1,973,630	2,023,145	2,295,335
12. Berlin Nursing Home	2,187,714	2,235,512	2,414,220
13. County Farm	187,500	180,849	192,000
INVESTMENT			
14. Interest - C.D.'s	130,000	137,805	120,000
15. Interest - W.C. Fund	20,000	28,318	20,000
16. Proceeds - Notes	92,700	79,350	105,400
UNINCORPORATED TOWNS			
17. Refund for Services	11,000	6,250	8,500
OTHER			
18. Insurance Premium Ret.	0	4,829	0
19. Miscellaneous Income	0	2,256	0
20. Surplus	335,000	335,000	275,000
STATE ASSISTANCE PROGRAM			
21. Placement Prevention	35,000	46,690	33,000
BUDGET TOTALS	8,230,684	8,391,354	8,765,716
=====	=====	=====	=====

COOS COUNTY  
1988 BUDGET PROPOSAL

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
----------------	-------------	----------------	---------------------	----------------

COMMISSIONERS' OFFICE

03-04100-0100	COMMISSIONERS' SALAR	13,950	13,950	13,950
03-04100-0200	EMPLOYEE'S SALARY	25,800	26,456	25,800
03-04100-1000	SOCIAL SECURITY	2,850	2,889	3,000
03-04100-1100	LIFE INSURANCE	50	86	100
03-04100-1200	HEALTH INSURANCE	1,320	1,499	1,500
03-04100-1300	RETIREMENT	475	559	775
03-04100-1400	WORKMENS COMP.	190	140	200
03-04100-1500	UNEMPLOYMENT INS.	140	12	140
03-04100-2000	LEGAL SERVICES	200	0	200
03-04100-3600	OFFICE SUPPLIES	500	489	500
03-04100-6700	ADVERTISING	350	85	350
03-04100-6800	COMMUNICATIONS	500	245	500
03-04100-7000	EMPLOYEE TRAVEL/EXPE	2,100	2,139	2,500
03-04100-7100	COMM. TRAVEL/EXPENSE	5,750	6,053	6,000
03-04100-9300	LIABILITY INSURANCE	2,690	2,683	3,000
		56,865	57,285	58,515

COUNTY TREASURER

03-04101-0100	TREASURER'S SALARY	2,250	2,250	2,250
03-04101-0200	DEPUTY TREAS. SALARY	300	90	300
03-04101-1000	SOCIAL SECURITY	190	167	190
03-04101-1400	WORKMEN'S COMP.	15	11	15
03-04101-3900	OTHER SUPPLIES/EXP.	350	0	350
03-04101-9400	FIDELITY BONDS	1,500	1,098	1,500
		4,605	3,616	4,605



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
=====	-----	-----	-----	-----
COUNTY AUDITORS				
=====				
03-04102-2100	AUDIT SERVICES	3,200	3,200	4,000
		-----	-----	-----
		3,200	3,200	4,000
COUNTY REPORT				
=====				
03-04103-6700	PRINTING/ADV. EXPENS	3,500	2,659	3,000
		-----	-----	-----
		3,500	2,659	3,000
COUNTY ATTORNEY				
=====				
03-04110-0100	ATTORNEY'S SALARY	24,000	24,000	25,000
03-04110-1000	SOCIAL SECURITY	1,800	1,716	1,875
03-04110-1400	WORKMENS COMP.	120	86	120
03-04110-2900	CLERICAL SERVICES	9,000	9,000	9,500
03-04110-3900	OTHER SUPPLIES/EXPEN	9,500	9,443	10,000
		-----	-----	-----
		44,420	44,245	46,495

1988  
BUDGET  
-----

EXP. TO  
12/31/87  
-----

1987  
BUDGET  
-----

DESCRIPTION  
-----

ACCOUNT NUMBER  
-----

REGISTER OF DEEDS  
=====

03-04120-0100 20,500 20,895 20,700  
03-04120-0200 21,425 21,398 24,525  
03-04120-1000 3,000 3,024 3,400  
03-04120-1100 80 58 80  
03-04120-1200 2,000 2,295 1,500  
03-04120-1300 750 875 1,330  
03-04120-1400 200 153 230  
03-04120-1500 280 45 340  
03-04120-3500 3,000 1,668 3,000  
03-04120-3600 3,500 6,405 4,000  
03-04120-6800 700 765 800  
03-04120-8200 4,250 960 3,000  
03-04120-8800 600 857 600  
03-04120-9200 175 160 70  
03-04120-9700 3,500 3,129 11,425  
-----  
63,960 62,687 75,000

REGISTER'S SALARY  
CLERKS' SALARIES  
SOCIAL SECURITY  
LIFE INSURANCE  
HEALTH INSURANCE  
RETIREMENT  
WORKMENS COMP.  
UNEMPLOYMENT INS.  
RECORD BOOKS  
OFFICE SUPPLY/EXPENS  
COMMUNICATIONS  
BOOK/EQUIP. REPAIR  
EQUIPMENT RENTAL  
INTEREST - NOTES  
NEW EQUIPMENT

REGISTER OF PROBATE  
=====

03-04130-4800 1,000 478 0  
-----  
1,000 478 0

COURT ATTYS/GUARDIAN

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
-----	-----	-----	-----	-----
COUNTY SHERIFF				
=====				
03-04140-0100	SHERIFF'S SALARY	2,000	2,000	2,000
03-04140-0200	CLERK'S SALARY	2,000	1,999	2,000
03-04140-0400	DEPUTY INVEST.SALARI	14,000	15,958	15,000
03-04140-0600	DEPUTY COURT SALARIE	14,000	8,260	13,000
03-04140-1000	SOCIAL SECURITY	2,450	1,874	2,450
03-04140-1200	HEALTH INSURANCE	0	0	1
03-04140-1300	RETIREMENT	3,100	1,962	3,100
03-04140-1400	WORKMEN'S COMP.	7,000	5,084	7,000
03-04140-1500	UNEMPLOYMENT INS.	100	76	100
03-04140-1700	OFFICER TRAINING	1,200	1,013	1,200
03-04140-2900	EXTRADITIONS	2,000	2,212	2,000
03-04140-3600	OFFICE SUPPLY/EXPENSE	700	700	700
03-04140-3900	OTHER EXPENSES	300	297	300
03-04140-4100	SHERIFF'S INVESTIGAT	16,500	16,193	16,500
03-04140-4200	DEPUTY INVEST. EXPEN	18,000	16,813	18,000
03-04140-4400	SHERIFF COURT ATTEND	8,000	7,512	8,000
03-04140-4500	DEPUTY COURT EXPENSE	6,000	3,018	5,000
03-04140-5200	UNIFORMS	600	601	600
03-04140-6800	COMMUNICATIONS	5,000	4,352	5,000
03-04140-9300	LIABILITY INSURANCE	4,000	3,815	4,000
03-04140-9400	FIDELITY BONDS	300	50	300
03-04140-9700	NEW EQUIPMENT	500	448	500
	-----	-----	-----	-----
		107,750	94,237	106,751

MEDICAL REFEREES				
=====				
03-04150-2400	MED.REFEREE SERVICES	12,000	10,700	12,000
	-----	-----	-----	-----
		12,000	10,700	12,000

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
-----	-----	----	-----	-----
BERLIN COURTHOUSE				
=====				
03-04160-0100	JANITOR'S SALARY	12,200	12,116	11,960
03-04160-1000	SOCIAL SECURITY	875	866	900
03-04160-1100	LIFE INSURANCE	20	20	20
03-04160-1200	HEALTH INSURANCE	675	754	750
03-04160-1300	RETIREMENT	225	254	350
03-04160-1400	WORKMENS COMP.	1,000	752	1,010
03-04160-1500	UNEMPLOYMENT INS.	140	22	140
03-04160-3900	OTHER SUPPLIES/EXPEN	1,500	872	1,200
03-04160-6100	ELECTRICITY	6,700	5,963	6,700
03-04160-6300	WATER	500	405	500
03-04160-6400	SEWER	300	179	200
03-04160-6500	FUEL	2,400	2,938	3,000
03-04160-8100	BUILDING REPAIRS	2,000	1,096	1,750
03-04160-8400	PLOWING/SALTING	350	449	500
03-04160-9200	INTEREST - NOTES	375	359	100
03-04160-9300	GENERAL LIAB. INS.	2,750	3,691	3,900
		-----	-----	-----
		32,010	30,736	32,980
LANCASTER COURTHOUSE				
=====				
03-04170-0100	MAINTENANCE SALARY	14,225	14,643	14,600
03-04170-1000	SOCIAL SECURITY	1,020	1,047	1,100
03-04170-1100	LIFE INSURANCE	20	20	20
03-04170-1300	RETIREMENT	250	306	430
03-04170-1400	WORKMENS COMP.	1,175	911	1,230
03-04170-1500	UNEMPLOYMENT INS.	140	22	140



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
03-04170-2900	OUTSIDE SERVICES	350	366	350
03-04170-3900	OTHER SUPPLY/EXPENSE	1,750	1,793	1,750
03-04170-6100	ELECTRICITY	2,500	2,619	3,000
03-04170-6300	WATER	125	85	125
03-04170-6400	SEWER	100	75	125
03-04170-6500	FUEL	7,000	5,685	6,000
03-04170-8100	BUILDING REPAIRS	3,000	1,465	2,500
03-04170-9200	INTEREST - NOTES	0	0	850
03-04170-9300	GEN. LIAB. INSURANCE	3,500	4,505	4,725
03-04170-9700	NEW EQUIPMENT	2,000	1,242	1,000
		37,155	34,784	37,945
COURTHOUSE SPECIALS				
03-04171-9700	HANDICAPPED RAMP	12,000	4,740	0
		12,000	4,740	0
HUMAN SERVICES ADM.				
03-04192-0100	HUMAN SERVICES SALAR	9,900	8,585	9,500
03-04192-1000	SOCIAL SECURITY	710	604	700
03-04192-1100	LIFE INSURANCE	10	0	10
03-04192-1200	HEALTH INSURANCE	0	0	1000
03-04192-1300	RETIREMENT	175	196	280
03-04192-1400	WORKMEN'S COMP.	50	40	50
03-04192-1500	UNEMPLOYMENT INS.	70	(59)	70
03-04192-3600	OFFICE SUPPLY/EXPENS	350	120	350
03-04192-6800	COMMUNICATIONS	1,200	1,253	1,200
03-04192-7000	TRAVEL	1,500	63	750
		13,965	10,802	13,910

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
<b>PLACEMENT PREVENTION PROGRAM</b>				
=====				
03-04195-5300	AGENCY GRANTS	35,000	12,327	33,000
		-----	-----	-----
		35,000	12,327	33,000
<b>STATE ASSISTANCE PROGRAMS</b>				
=====				
03-04193-5400	O.A.A.	45,000	44,814	48,000
03-04193-5500	A.P.T.D.	290,000	220,316	265,000
03-04193-5500	MEDICAID	1,185,000	1,186,969	1,425,000
		-----	-----	-----
		1,520,000	1,452,099	1,738,000
<b>CHILDREN &amp; YOUTH SERVICES</b>				
=====				
03-04194-5300	FOSTER CARE	35,000	27,931	45,000
03-04194-5400	GROUP HOME PLACEMENT	40,000	36,213	35,000
03-04194-5500	JUVENILE JUSTICE	50,000	32,824	50,000
03-04194-5600	INPATIENT PSYCHIATRI	30,000	16,767	20,000
03-04194-5700	SECURE DETENTION	62,750	97,496	100,000
03-04194-5800	EDUCATIONAL FACILITY	80,000	84,416	75,000
03-04194-5900	INSTITU.GROUP FAC.	45,000	39,183	25,000
03-04194-6000	MEDICAL SERVICES	4,000	1,313	2,500
03-04194-6100	DENTAL SERVICES	500	27	500
03-04194-6200	RECREATION SERVICES	500	106	500
03-04194-6300	DIAGNOSTIC EVALUATIO	5,000	5,479	7,500
03-04194-6400	OUTPATIENT COUNSELIN	2,500	16,760	20,000

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
03-04194-6500	LEGAL SERVICES	1,000	3,098	2,500
03-04194-6600	HOME BASED SERVICE	1,000	2,528	2,500
03-04194-6700	DAY CARE	500	0	500
03-04194-6800	TRANSPORTATION	500	1,103	1,500
03-04194-6900	CLOTHING	1,500	309	0
03-04194-7000	MEDIATION	250	0	500
03-04194-7900	OTHER SERVICES	1,000	2,341	3,000
03-04194-7900		361,000	367,894	391,500

COOPERATIVE EXT. SERVICE

03-08360-0100	AGENTS' SALARIES	35,500	32,290	37,800
03-08360-0200	CLERICAL SALARIES	28,950	26,215	21,725
03-08360-0300	WORKSTUDY SALARIES	300	0	300
03-08360-1000	SOCIAL SECURITY	2,100	1,887	1,650
03-08360-1100	LIFE INSURANCE	50	29	20
03-08360-1200	HEALTH INSURANCE	0	250	0
03-08360-1300	RETIREMENT	525	500	375
03-08360-1400	WORKMEN'S COMP.	150	95	110
03-08360-1500	UNEMPLOYMENT INS.	280	154	280
03-08360-3600	OFFICE SUPPLY/EXPENS	4,500	4,628	4,500
03-08360-5300	DIRECT TRANSFER	0	0	0
03-08360-6800	COMMUNICATIONS	6,400	4,933	7,000
03-08360-7000	EMPLOYEES' TRAVEL	14,600	14,225	15,000
03-08360-7100	COUNCIL'S TRAVEL	500	542	500
03-08360-7200	EFNEP TRAVEL	1,800	1,779	1,800
03-08360-8200	EQUIPMENT REPAIRS	750	707	750
03-08360-8700	RENT	150	75	150
03-08360-9200	INTEREST - NOTES	125	119	25
03-08360-9300	CONTENTS INSURANCE	150	136	150
03-08360-9400	FIDELITY BONDS	90	91	90
03-08360-9700	NEW EQUIPMENT	750	917	750
		97,670	89,572	92,975

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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SOIL CONSERVATION SERVICE

03-08400-0100	S.C.S. CLERICAL SALA	9,850	9,681	9,500
03-08400-1000	SOCIAL SECURITY	665	680	720
03-08400-1100	LIFE INSURANCE	21	20	20
03-08400-1300	RETIREMENT	301	200	280
03-08400-1400	WORKMEN'S COMP.	43	45	50
03-08400-1500	UNEMPLOYMENT INS.	120	22	140
		11,000	10,648	10,710

DEBT SERVICE

03-09100-9200	INT.-SHORT TERM NOTE	154,000	154,366	162,000
03-09160-9000	PRIN.-LONG TERM NOTE	85,000	85,000	85,000
03-09170-9000	PRIN.-BONDED DEBT	125,000	125,000	130,000
		364,000	364,366	377,000

COUNTY CONVENTION EXPENSE

03-09300-7400	DELEGATION EXPENSES	4,000	2,874	4,000
		4,000	2,874	4,000



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	SENIOR MEALS	10,000	10,000	10,000
03-09402-5300	R.S.V.P.	10,000	10,000	12,000
03-09403-5300	FAMILY PLANNING	9,000	9,000	9,000
03-09404-5300	FOOD PANTRY	3,000	3,000	3,000
03-09405-5300	RESPONSE PROGRAM	3,000	3,000	6,000
03-09406-5300	ALZHEIMER'S PROJECT	4,500	4,500	6,000
		39,500	39,500	46,000
UNINCORPORATED TOWNS				
03-09500-2900	POLICE/FIRE/SOLID WA	6,000	4,755	4,500
03-09500-6600	AMBULANCE SERVICE	3,000	3,000	3,000
03-09500-7900	GENERAL ASSISTANCE	2,000	0	1,000
		11,000	7,755	8,500

ACCOUNT	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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CORRECTIONS DEPARTMENT				
03-06100-0100	SALARIES	237,495	239,043	297,800
03-06100-1000	SOCIAL SECURITY	17,200	17,098	21,900
03-06100-1100	LIFE INSURANCE	300	255	320
03-06100-1200	HEALTH INSURANCE	13,500	14,619	18,200
03-06100-1300	RETIREMENT	4,200	4,917	8,500
03-06100-1400	WORKMEN'S COMP.	31,240	23,075	37,900
03-06100-1500	UNEMPLOYMENT INS.	1,750	753	2,100
03-06100-1600	EMPLOYEE MEALS	6,500	7,672	9,000
03-06100-1700	EDUCATION/CONFERENCE	350	689	500
03-06100-1800	EMPLOYEE PHYSICALS	120	240	120
03-06100-1900	OFFICE TRAINING MAT.	2,000	552	2,000
03-06100-2500	MEDICAL SERVICES	12,000	11,494	12,000
03-06100-2600	PSYCHOLOGICAL SER.	1,500	1,474	1,500
03-06100-2700	DENTAL SERVICES	1,000	326	1,000
03-06100-2900	HOSPITALIZATION	8,000	1,857	8,000
03-06100-3600	ADM. SUPPLIES/EXP.	8,500	8,032	8,000
03-06100-3700	PUBLICATIONS	150	0	150
03-06100-3800	INMATE CLOTHING	3,000	3,105	3,000
03-06100-3900	OTHER SUPPLIES/EXP.	9,000	11,063	11,000
03-06100-5000	FOOD/MEALS	43,000	41,930	56,000
03-06100-5200	UNIFORMS	1,750	1,035	1,400
03-06100-5600	PRISONERS/OTHER INST	8,000	13,620	15,000
03-06100-6100	ELECTRICITY	9,000	8,197	9,000
03-06100-6400	SEWER	2,800	1,383	2,800
03-06100-6500	FUEL	6,500	5,055	6,000

ACCOUNT	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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03-06100-7000	TRAVEL	1,000	738	1,000
03-06100-8100	PLANT REPAIRS/MAINT.	5,000	5,876	5,000
03-06100-8200	EQUIPMENT REPAIRS	1,000	323	1,000
03-06100-9100	INTEREST-NOTES	1,125	958	700
03-06100-9200	INTEREST-BONDS	26,720	26,718	22,310
03-06100-9300	LIABILITY INSURANCE	9,300	9,468	11,000
03-06100-9700	NEW EQUIPMENT	2,000	1,681	1,700
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TOTALS		475,000	463,246	575,900

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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COOS COUNTY FARM				
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04-07100-0100	SALARIES	57,715	51,347	55,770
04-07100-1000	SOCIAL SECURITY	4,125	3,671	4,188
04-07100-1100	LIFE INSURANCE	85	58	60
04-07100-1200	HEALTH INSURANCE	3,220	2,034	2,750
04-07100-1300	RETIREMENT	1,020	869	1,469
04-07100-1400	WORKMENS' COMP.	7,200	5,848	7,808
04-07100-1500	UNEMPLOYMENT INS.	420	160	420
04-07100-1600	MEALS	1,525	1,686	1,500
04-07100-1800	EMPLOYEE PHYSICALS	50	0	0
04-07100-2600	VETERINARY SERVICES	4,000	5,445	5,000
04-07100-2700	D.H.I.A. EXPENSE	2,000	1,833	2,500
04-07100-2800	BREEDING SERVICE	3,200	3,406	4,000
04-07100-2900	REGISTRATION	600	503	800
04-07100-3000	CONTRACTED SERVICES	1,000	4,408	1,000
04-07100-3600	ADM.SUPPLIES/EXPENSE	3,500	2,374	2,500
04-07100-3700	GASOLINE/DIESEL/OIL	4,000	3,432	4,000
04-07100-3800	SAWDUST/BEDDING	4,000	3,338	3,500
04-07100-3900	OTHER SUPPLIES/EXPEN	8,000	6,540	6,000
04-07100-6100	ELECTRICITY	1,500	1,344	1,500
04-07100-7000	TRAVEL	500	120	500
04-07100-7400	SEED AND PLANTS	1,500	1,225	2,000
04-07100-7500	FERTILIZER AND LIME	6,500	5,194	6,500
04-07100-7600	SPRAYS AND DUST	1,500	1,276	1,800
04-07100-7700	DAIRY CONCENTRATES-F	44,000	55,701	45,000
04-07100-7800	NON-CONCENTRATE FEED	6,500	1,861	6,000
04-07100-7900	NON-DAIRY CONCENTRAT	4,000	722	1,500
04-07100-8100	BLDG.MAINT./REPAIR	5,000	4,811	4,000
04-07100-8200	VEHICLE/EQUIP.REPAIR	6,000	7,253	5,000



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
04-07100-8300	WOODLAND EXPENSE	1,000	1,179	1,000
04-07100-8500	REAL ESTATE TAXES	6,000	6,063	6,000
04-07100-8600	LAND RENTAL	225	270	325
04-07100-8800	EQUIPMENT RENTAL	2,000	642	2,000
04-07100-8900	OUTSIDE TRUCKING	500	827	500
04-07100-9100	INTEREST-CAP. LOANS	4,680	4,149	3,690
04-07100-9300	GEN. LIABILITY INS.	4,500	4,824	5,100
04-07100-9700	NEW EQUIPMENT	5,000	4,340	4,000
		206,565	198,753	199,680

# SPECIALS

04-09257-9701	BUILDING RENOVATIONS	15,000	15,631	15,000
04-09257-9702	LOADER/584 TRACTOR	4,200	3,254	0
04-09257-9703	BUNKERSILO ADDITION	8,000	7,413	0
		27,200	26,298	15,000

# LAND MANAGEMENT CONTRACT

04-08100-2900	PURCHASED WOOD	5,000	3,000	3,000
04-08100-9700	NEW EQUIPMENT	500	0	0
		5,500	3,000	3,000

ACCOUNT NUMBER =====	DESCRIPTION =====	1987 BUDGET =====	EXP. TO 12/31/87 =====	1988 BUDGET =====
COOS COUNTY NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	SALARIES	85,370	101,484	110,510
01-05100-1000	SOCIAL SECURITY	6,105	7,302	9,050
01-05100-1100	LIFE INSURANCE	400	322	260
01-05100-1200	HEALTH INSURANCE	9,000	9,365	8,750
01-05100-1300	RETIREMENT	1,775	2,402	3,750
01-05100-1400	WORKMEN'S COMP.	1,506	102	2,500
01-05100-1500	UNEMPLOYMENT INS.	700	200	820
01-05100-1700	EDUCATION & CONFEREN	3,000	1,032	3,000
01-05100-2000	LEGAL SERVICES	5,000	3,921	2,000
01-05100-2100	AUDIT SERVICES	4,500	5,400	5,750
01-05100-2200	CERT. NEEDS ASSESS.	200	140	200
01-05100-2300	CONSULTANT SERVICES	7,500	4,391	4,000
01-05100-3600	OFFICE SUPPLIES	5,000	5,831	6,000
01-05100-3700	DUES/LICENSES/SUBSCR	1,750	2,267	3,000
01-05100-3800	POSTAGE	3,000	2,363	2,250
01-05100-3900	OTHER SUPPLIES/EXPEN	1,500	1,423	1,000
01-05100-6700	ADVERTISING	50	27	50
01-05100-6800	TELEPHONE	15,500	14,773	15,500
01-05100-7000	TRAVEL	2,000	2,076	2,500
01-05100-8200	EQUIPMENT REPAIRS	5,000	3,711	4,000
01-05100-9300	GEN. LIABILITY INS.	31,800	31,675	33,500
01-05100-9700	NEW EQUIPMENT	3,500	4,110	5,000
01-05100-9900	RETIREE BENEFITS	0	0	1,790
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		194,156	204,317	225,180

1988  
BUDGET  
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EXP. TO  
12/31/87  
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1987  
BUDGET  
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DESCRIPTION  
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ACCOUNT NUMBER  
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PROPERTY EXPENSE  
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01-05110-9100	INTEREST ON DEBT	1,870	1,625	2,350
01-05110-9200	INTEREST - BONDS	53,000	52,989	44,260
01-05110-9800	DEPRECIATION EXPENSE	0	0	0
		-----	-----	-----
		54,870	54,614	46,610

DIETARY DEPARTMENT  
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01-05130-0100	SALARIES	217,678	226,191	214,330
01-05130-1000	SOCIAL SECURITY	15,605	16,201	16,100
01-05130-1100	LIFE INSURANCE	350	258	260
01-05130-1200	HEALTH INSURANCE	16,600	13,788	13,450
01-05130-1300	RETIREMENT	3,805	3,454	4,780
01-05130-1400	WORKMEN'S COMP.	12,375	9,760	12,515
01-05130-1500	UNEMPLOYMENT INS.	3,300	532	2,710
01-05130-1700	EDUCATION & CONFEREN	200	130	200
01-05130-1800	EMPLOYEE PHYSICALS	350	120	240
01-05130-3900	DIETARY SUPPLIES/EXP	15,000	17,496	17,200
01-05130-5000	FOOD	153,000	146,512	157,500
01-05130-7000	TRAVEL	50	20	50
01-05130-8200	EQUIPMENT REPAIRS	1,500	859	1,500
01-05130-9700	NEW EQUIPMENT	1,000	1,048	1,800
01-05130-9900	RETIREE BENEFITS	0	0	3,500
		-----	-----	-----
		440,813	436,369	446,135

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
<b>NURSING DEPARTMENT</b>				
01-05140-0100	SALARIES	804,395	739,954	804,475
01-05140-1000	SOCIAL SECURITY	57,600	52,871	60,500
01-05140-1100	LIFE INSURANCE	1,000	1,009	1,060
01-05140-1200	HEALTH INSURANCE	56,000	52,670	55,400
01-05140-1300	RETIREMENT	14,115	14,191	20,720
01-05140-1400	WORKMEN'S COMP.	44,545	32,845	47,100
01-05140-1500	UNEMPLOYMENT INS.	9,000	1,278	8,990
01-05140-1700	EDUCATION & CONFEREN	500	459	2,500
01-05140-1800	EMPLOYEE PHYSICALS	2,000	240	600
01-05140-3900	OTHER SUPPLIES/EXPEN	1,500	1,908	1,900
01-05140-7000	TRAVEL	250	162	250
01-05140-8200	EQUIPMENT REPAIRS	1,000	289	750
01-05140-8800	EQUIPMENT RENTAL	500	837	1,000
01-05140-9700	NEW EQUIPMENT	8,500	4,125	6,000
01-05140-9900	RETIREE BENEFITS	0	0	13,365
		1,000,905	902,838	1,024,610
<b>MEDICAL RECORDS</b>				
01-05141-0100	SALARIES	14,715	14,905	15,020
01-05141-0900	LONGEVITY PAY	125	125	150
01-05141-1000	SOCIAL SECURITY	1,060	1,075	1,140
01-05141-1100	LIFE INSURANCE	20	21	20
01-05141-1300	RETIREMENT	265	317	445
01-05141-1400	WORKMEN'S COMP.	73	(107)	75
01-05141-1500	UNEMPLOYMENT INS.	140	22	140
01-05141-1700	EDUCATION & CONFEREN	50	0	50
01-05141-3600	OFFICE SUPPLIES	500	468	500
		16,948	16,826	17,540



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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INSERVICE				
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01-05142-0100	SALARIES	14,550	15,426	14,560
01-05142-1000	SOCIAL SECURITY	1,040	1,103	1,100
01-05142-1100	LIFE INSURANCE	40	10	0
01-05142-1200	HEALTH INSURANCE	1,080	616	0
01-05142-1300	RETIREMENT	260	181	0
01-05142-1400	WORKMEN'S COMP.	850	642	850
01-05142-1500	UNEMPLOYMENT INS.	140	145	140
01-05142-1700	IN HOUSE EDUCATION	1,000	2,406	1,000
01-05142-3900	OTHER SUPPLIES/EXPEN	600	324	1,800
01-05142-8200	EQUIPMENT REPAIR	100	0	100
01-05142-9700	NEW EQUIPMENT	300	0	1,150
		-----	-----	-----
		19,960	20,853	20,700
PLANT OPERATIONS				
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01-05150-0100	SALARIES	47,623	45,020	55,525
01-05150-1000	SOCIAL SECURITY	3,426	3,219	4,170
01-05150-1100	LIFE INSURANCE	80	61	80
01-05150-1200	HEALTH INSURANCE	2,200	2,253	2,260
01-05150-1300	RETIREMENT	920	922	1,630
01-05150-1400	WORKMEN'S COMP.	2,812	2,170	3,250
01-05150-1500	UNEMPLOYMENT INS.	420	45	420
01-05150-1700	EDUCATION & CONFEREN	1,000	9	200
01-05150-2900	OUTSIDE SERVICES	17,000	8,345	5,000
01-05150-6100	ELECTRICITY	43,000	35,250	43,000
01-05150-6200	PYROFAX GAS	7,500	5,966	7,500
01-05150-6300	WATER	0	504	1,000

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
=====	=====	=====	=====	=====
01-05150-6400	SEWER	13,000	12,443	13,000
01-05150-6500	FUEL	25,000	22,565	25,000
01-05150-7900	VEHICLE SUPPLY/EXPEN	2,500	2,569	3,000
01-05150-8100	BUILDING REPAIRS	10,000	12,790	10,000
01-05150-8200	EQUIPMENT REPAIRS	1,000	697	1,000
01-05150-8400	SNOW REMOVAL	2,000	600	1,000
01-05150-9700	NEW EQUIPMENT	3,500	6,581	3,500
		-----	-----	-----
		182,981	162,009	180,535

# LAUNDRY DEPARTMENT

01-05160-0100	SALARIES	61,110	58,812	62,095
01-05160-1000	SOCIAL SECURITY	4,355	4,248	4,665
01-05160-1100	LIFE INSURANCE	100	111	110
01-05160-1200	HEALTH INSURANCE	2,200	4,974	6,600
01-05160-1300	RETIREMENT	1,050	1,228	1,825
01-05160-1400	WORKMEN'S COMP.	3,875	2,765	3,630
01-05160-1500	UNEMPLOYMENT INS.	750	90	740
01-05160-1700	EDUCATION & CONFEREN	200	30	200
01-05160-1800	EMPLOYEE PHYSICALS	50	0	30
01-05160-3700	LINENS	6,500	6,028	7,500
01-05160-3900	LAUNDRY SUPPLY/EXPEN	9,000	6,627	12,000
01-05160-8200	EQUIPMENT REPAIRS	1,000	148	1,000
01-05160-9700	NEW EQUIPMENT	1,500	1,401	600
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		91,690	86,462	100,995

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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# HOUSEKEEPING DEPARTMENT

01-05170-0100	SALARIES	116,985	105,351	113,900
01-05170-1000	SOCIAL SECURITY	8,355	7,575	8,560
01-05170-1100	LIFE INSURANCE	200	167	180
01-05170-1200	HEALTH INSURANCE	10,000	9,533	11,000
01-05170-1300	RETIREMENT	2,100	2,036	3,150
01-05170-1400	WORKMEN'S COMP.	6,730	5,398	6,650
01-05170-1500	UNEMPLOYMENT INS.	1,400	164	1,340
01-05170-1700	EDUCATION & CONFEREN	50	0	50
01-05170-1800	EMPLOYEE PHYSICALS	150	120	150
01-05170-3900	HSKPG. SUPPLY/EXPENS	10,000	8,384	10,000
01-05170-8200	EQUIPMENT REPAIRS	200	0	200
01-05170-9700	NEW EQUIPMENT	1,000	1,438	600
01-05170-9800	FURNISHINGS	0	0	1,000
		157,170	140,166	156,780

# PHYSICIANS & PHARMACY

01-05180-2200	PHYSICIAN SERVICES	0	0	0
01-05180-2300	PHARMACIST SERVICES	7,500	7,680	10,000
01-05180-2400	DENTIST SERVICES	0	0	2,000
01-05180-3100	MEDICAL/SURGICAL SUP	16,000	18,103	25,000
01-05180-3300	PHARMACY (DRUGS)	45,000	54,833	54,000
		68,500	80,616	91,000

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
=====				
ACTIVITIES DEPARTMENT				
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01-05191-0100	SALARIES	28,581	27,786	28,485
01-05191-1000	SOCIAL SECURITY	2,055	1,987	2,140
01-05191-1100	LIFE INSURANCE	60	46	60
01-05191-1200	HEALTH INSURANCE	1,500	1,507	1,520
01-05191-1300	RETIREMENT	515	641	840
01-05191-1400	WORKMEN'S COMP.	1,745	1,356	1,665
01-05191-1500	UNEMPLOYMENT INS.	300	46	280
01-05191-1700	EDUCATION & CONFEREN	250	3	250
01-05191-3900	ACTIVITY SUPPLY/EXPE	3,000	3,923	3,500
01-05191-6700	ADVERTISING	25	0	25
01-05191-8200	EQUIPMENT REPAIRS	100	0	100
01-05191-9700	NEW EQUIPMENT	200	335	500
		-----	-----	-----
		38,331	37,630	39,365

SOCIAL SERVICES				
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01-05192-0100	SALARIES	17,850	17,580	17,625
01-05192-1000	SOCIAL SECURITY	1,275	1,257	1,325
01-05192-1100	LIFE INSURANCE	40	26	40
01-05192-1200	HEALTH INSURANCE	1,900	1,972	1,980
01-05192-1300	RETIREMENT	300	320	520
01-05192-1400	WORKMEN'S COMP.	1,050	741	1,030
01-05192-1500	UNEMPLOYMENT INS.	140	22	140
01-05192-1700	EDUCATION & CONFEREN	100	0	200
01-05192-3900	SOCIAL SER. SUPPLY/E	150	190	500
01-05192-9700	NEW EQUIPMENT	300	265	0
		-----	-----	-----
		23,105	22,373	23,360



ACCOUNT NUMBER =====	DESCRIPTION =====	1987 BUDGET =====	EXP. TO 12/31/87 =====	1988 BUDGET =====
PHYSICAL THERAPY -----				
01-05193-0100	SALARIES	0	0	11,295
01-05193-1000	SOCIAL SECURITY	0	0	850
01-05193-1100	LIFE INSURANCE	0	0	20
01-05193-1200	HEALTH INSURANCE	0	0	1,500
01-05193-1300	RETIREMENT	0	0	335
01-05193-1400	WORKMEN'S COMP.	0	0	660
01-05193-1500	UNEMPLOYMENT INS.	0	0	140
01-05193-2300	CONSULTANT SERVICES	0	0	3,000
01-05193-3900	P.T. SUPPLY/EXPENSE	0	0	500
		-----	-----	-----
		0	0	18,300
CHAPLAIN -----				
01-05195-2900	CHAPLAIN SERVICES	1,500	1,270	1,500
		-----	-----	-----
		1,500	1,270	1,500
BUDGET TOTALS =====				
		2,290,929	2,166,343	2,392,610
SPECIALS -----				
01-09256-9701	SECURE CARE SYSTEM	15,000	15,802	0
01-09256-9702	WASHER	0	0	16,000
01-09256-9703	WATER SYSTEM ENGINEE	0	0	5,000
01-09256-9704	PAVING PARKING LOT	0	0	25,000
		-----	-----	-----
		15,000	15,802	46,000

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
=====	=====	=====	=====	=====
COOS COUNTY NURSING HOME				
ADMINISTRATION				
02-05600-0100	SALARIES	83,170	88,618	90,910
02-05600-1000	SOCIAL SECURITY	5,990	6,737	6,825
02-05600-1100	LIFE INSURANCE	300	295	175
02-05600-1200	HEALTH INSURANCE	6,200	5,301	5,250
02-05600-1300	RETIREMENT	1,491	1,893	2,675
02-05600-1400	WORKMEN'S COMP.	2,379	1,231	2,800
02-05600-1500	UNEMPLOYMENT INS.	560	199	560
02-05600-1700	EDUCATION/CONFERENCE	2,000	683	2,000
02-05600-2000	LEGAL SERVICES	5,000	2,260	5,000
02-05600-2100	AUDIT SERVICES	5,000	5,399	5,750
02-05600-2200	CERT.NEEDS ASSESS.	150	139	150
02-05600-2300	CONSULTANT SERVICES	1,000	798	800
02-05600-3500	DUES/LICENSES	2,500	1,318	2,000
02-05600-3600	OFFICE SUPPLIES	6,000	4,129	5,000
02-05600-3700	SUBSCRIPTIONS	1,500	1,359	1,500
02-05600-3800	POSTAGE	1,300	1,121	1,500
02-05600-3900	OTHER SUPPLY/EXP.	750	785	750
02-05600-6700	ADVERTISING	500	82	500
02-05600-6800	TELEPHONE	10,000	8,737	9,000
02-05600-7000	TRAVEL	2,000	500	1,500
02-05600-8200	EQUIPMENT REPAIR	5,000	2,794	5,000
02-05600-9300	GEN.LIABILITY INS.	35,750	35,782	37,570
02-05600-9700	NEW EQUIPMENT	3,500	3,343	1,000
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		182,040	173,503	188,215

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
PROPERTY				
02-05610-9100	INTEREST ON BONDS	54,630	54,630	52,080
02-05610-9200	INTEREST ON LOANS	2,797	2,367	4,200
		57,427	56,997	56,280
DIETARY				
02-05630-0100	SALARIES	205,541	207,826	202,905
02-05630-1000	SOCIAL SECURITY	14,730	14,894	15,180
02-05630-1100	LIFE INSURANCE	310	277	340
02-05630-1200	HEALTH INSURANCE	14,225	12,432	12,550
02-05630-1300	RETIREMENT	3,065	3,427	5,550
02-05630-1400	WORKMEN'S COMP.	12,140	9,163	12,400
02-05630-1500	UNEMPLOYMENT INS.	2,550	291	2,370
02-05630-1700	EDUCATION/CONFERENCE	1,350	763	1,015
02-05630-2300	CONSULTANT SERVICES	500	512	500
02-05630-3900	SUPPLIES/EXPENSE	10,000	12,445	11,000
02-05630-5000	FOOD	130,000	140,142	140,000
02-05630-7000	TRAVEL	350	350	350
02-05630-8200	EQUIPMENT REPAIRS	5,000	4,670	4,000
02-05630-9700	NEW EQUIPMENT	11,430	10,081	2,675
		411,191	417,273	410,835

1988  
BUDGET  
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EXP. TO  
12/31/87  
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1987  
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DESCRIPTION  
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ACCOUNT NUMBER  
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NURSING

02-05640-0100	SALARIES	818,245	828,730	804,710
02-05640-1000	SOCIAL SECURITY	58,502	59,657	58,550
02-05640-1100	LIFE INSURANCE	1,125	1,156	1,080
02-05640-1200	HEALTH INSURANCE	34,650	47,726	51,950
02-05640-1300	RETIREMENT	10,147	12,199	17,185
02-05640-1400	WORKMEN'S COMP.	46,618	35,567	47,800
02-05640-1500	UNEMPLOYMENT INS.	11,430	2,447	10,600
02-05640-1700	EDUCATION/CONFERENCE	500	511	1,000
02-05640-3100	M & S SUPPLIES	27,000	26,219	30,000
02-05640-3900	SUPPLIES & EXPENSE	1,000	927	1,300
02-05640-7000	TRAVEL	400	100	350
02-05640-8200	EQUIPMENT REPAIR	2,500	303	2,000
02-05640-8800	EQUIPMENT RENTAL	750	870	1,000
02-05640-9700	NEW EQUIPMENT	4,048	2,077	15,200
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		1,016,915	1,018,489	1,042,725

MEDICAL RECORDS

02-05641-0100	SALARIES	15,112	14,997	15,115
02-05641-1000	SOCIAL SECURITY	1,082	1,075	1,125
02-05641-1100	LIFE INSURANCE	20	20	20
02-05641-1300	RETIREMENT	275	316	275
02-05641-1400	WORKMEN'S COMP.	80	(112)	80
02-05641-1500	UNEMPLOYMENT INS.	140	21	140
02-05641-1700	EDUCATION/CONFERENCE	1,750	1,615	500
02-05641-2400	CONSULTANT SERVICES	300	294	300
02-05641-3600	SUPPLIES	1,000	989	1,500



ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
02-05641-8200	EQUIPMENT REPAIR	100	69	300
02-05641-9700	NEW EQUIPMENT	500	85	3,650
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		20,359	19,369	23,005
INSERVICE				
02-05642-0100	SALARIES	19,840	13,686	21,840
02-05642-1000	SOCIAL SECURITY	1,390	980	1,640
02-05642-1400	WORKMEN'S COMP.	1,155	963	1,339
02-05642-1500	UNEMPLOYMENT INS.	140	(82)	140
02-05642-1700	EDUCATION/CONFERENCE	1,000	1,219	2,080
02-05642-2300	CONSULTANT SERVICE	0	0	2500
02-05642-3900	SUPPLIES/EXPENSE	1,160	835	970
02-05642-7000	TRAVEL	400	193	400
02-05642-8200	EQUIPMENT REPAIR	200	20	200
02-05642-9700	NEW EQUIPMENT	0	300	2,100
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		25,285	18,114	33,209
PLANT OPERATIONS				
02-05650-0100	SALARIES	38,776	38,754	38,775
02-05650-1000	SOCIAL SECURITY	2,798	2,917	2,912
02-05650-1100	LIFE INSURANCE	65	61	60
02-05650-1200	HEALTH INSURANCE	1,450	2,347	2,700
02-05650-1300	RETIREMENT	690	880	690
02-05650-1400	WORKMEN'S COMP.	2,296	1,732	2,300
02-05650-1500	UNEMPLOYMENT INS.	280	44	280
02-05650-1700	EDUCATION/CONFERENCE	250	75	250

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
02-05650-2900	OUTSIDE SERVICES	10,960	5,396	10,100
02-05650-3900	PLANT OP. SUPPLIES	2,500	2,735	3,200
02-05650-6100	ELECTRICITY	110,000	119,714	115,000
02-05650-6200	GAS	0	0	10,000
02-05650-6300	WATER	8,000	8,327	9,000
02-05650-6400	SEWER	10,500	12,767	12,000
02-05650-6500	FUEL	1,300	881	12,500
02-05650-7000	TRAVEL	200	110	200
02-05650-7900	VEHICLE SUPPLIES	1,000	440	1,200
02-05650-8100	BUILDING REPAIRS	5,800	2,061	6,100
02-05650-8200	EQUIPMENT REPAIRS	7,000	4,888	6,500
02-05650-8400	SNOW REMOVAL	2,000	1,272	2,500
02-05650-9000	ELECTRICITY SPECIAL	5,745	5,742	0
02-05650-9100	INTEREST ON SPECIAL	220	218	0
02-05650-9700	NEW EQUIPMENT	7,700	4,320	2,600
		219,530	215,681	238,867
LAUNDRY				
02-05660-0100	SALARIES	63,560	54,657	79,575
02-05660-1000	SOCIAL SECURITY	4,549	3,922	5,975
02-05660-1100	LIFE INSURANCE	90	61	80
02-05660-1200	HEALTH INSURANCE	3,000	2,261	2,500
02-05660-1300	RETIREMENT	805	860	1,650
02-05660-1400	WORKMEN'S COMP.	3,738	2,950	4,875
02-05660-1500	UNEMPLOYMENT INS.	925	369	1,175
02-05660-3700	LINEN	10,000	9,615	10,500
02-05660-3900	SUPPLIES/EXPENSE	13,000	15,957	14,000
02-05660-8200	EQUIPMENT REPAIR	5,000	1,749	5,000
02-05660-9700	NEW EQUIPMENT	3,000	0	3,000
		107,667	92,401	128,330

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
HOUSEKEEPING				
02-05670-0100	SALARIES	146,002	124,860	116,675
02-05670-1000	SOCIAL SECURITY	10,441	8,996	8,760
02-05670-1100	LIFE INSURANCE	270	206	260
02-05670-1200	HEALTH INSURANCE	7,800	9,973	10,910
02-05670-1300	RETIREMENT	2,183	2,340	3,130
02-05670-1400	WORKMEN'S COMP.	8,578	6,781	7,155
02-05670-1500	UNEMPLOYMENT INS.	1,820	104	1,475
02-05670-1700	EDUCATION/CONFERENCE	500	110	500
02-05670-3900	SUPPLIES/EXPENSE	12,000	7,104	12,600
02-05670-7000	TRAVEL	100	0	100
02-05670-8200	EQUIPMENT REPAIR	650	34	700
02-05670-9700	NEW EQUIPMENT	2,000	1,395	2,100
		192,344	161,903	164,365
PHYSICIANS/PHARMACY				
02-05680-2300	PHARMACY CONSULTANT	5,000	2,864	7,500
02-05680-2400	MEDICAL DIRECTOR	1,200	1,200	2,500
		6,200	4,064	10,000
ACTIVITIES				
02-05691-0100	SALARIES	34,506	30,913	34,995
02-05691-1000	SOCIAL SECURITY	2,468	2,224	2,625
02-05691-1100	LIFE INSURANCE	60	51	60

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
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02-05691-1200	HEALTH INSURANCE	380	377	380
02-05691-1300	RETIREMENT	441	521	475
02-05691-1400	WORKMEN'S COMP.	1,975	1,585	2,140
02-05691-1500	UNEMPLOYMENT INS.	495	(20)	500
02-05691-1700	EDUCATION/CONFERENCE	250	0	250
02-05691-2300	CONSULTANT SERVICE	5,000	3,811	4,000
02-05691-3900	SUPPLIES/EXPENSE	5,000	4,196	4,000
02-05691-7000	TRAVEL	100	111	100
02-05691-8200	EQUIPMENT REPAIR	250	28	250
02-05691-9700	NEW EQUIPMENT	300	268	300
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		51,225	44,065	50,075
SOCIAL SERVICE				
02-05692-0100	SALARIES	10,975	11,174	10,975
02-05692-1000	SOCIAL SECURITY	785	801	825
02-05692-1400	WORKMEN'S COMP.	640	489	675
02-05692-1500	UNEMPLOYMENT INS.	140	21	140
02-05692-1700	EDUCATION/CONFERENCE	150	80	150
02-05692-3900	SUPPLIES/EXPENSE	200	60	200
02-05692-7000	TRAVEL	50	0	50
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		12,940	12,625	13,015
PHYSICAL THERAPY				
02-05693-0100	SALARIES	6,459	6,118	6,460
02-05693-1000	SOCIAL SECURITY	466	431	485
02-05693-1100	LIFE INSURANCE	10	10	10

ACCOUNT NUMBER	DESCRIPTION	1987 BUDGET	EXP. TO 12/31/87	1988 BUDGET
02-05693-1200	HEALTH INSURANCE	365	377	365
02-05693-1300	RETIREMENT	115	131	125
02-05693-1400	WORKMEN'S COMP.	382	289	405
02-05693-1500	UNEMPLOYMENT INS.	70	12	70
02-05693-2300	CONSULTANT SERVICE	13,500	4,779	13,500
02-05693-3900	SUPPLIES/EXPENSE	500	352	500
02-05693-8200	EQUIPMENT REPAIR	100	0	100
		21,967	12,499	22,020
OCCUPATIONAL THERAPY				
02-05694-2300	CONSULTANT SERVICES	6,500	3,381	6,500
02-05694-3900	O.T. SUPPLIES	500	222	500
02-05694-8200	EQUIPMENT REPAIR	100	0	100
02-05694-9700	NEW EQUIPMENT	200	0	200
		7,300	3,603	7,300
CHAPLAIN				
02-05695-2900	CHAPLAIN SERVICES	2,000	2,000	2,000
		2,000	2,000	2,000
GIFT SHOP				
02-05697-3900	GIFT SHOP SUPPLIES	2,000	2,547	2,000
		2,000	2,547	2,000
BUDGET TOTALS		2,336,390	2,255,133	2,392,241



ACCOUNT NUMBER =====	DESCRIPTION =====	1987 BUDGET =====	EXP. TO 12/31/87 =====	1988 BUDGET =====
SPECIALS -----				
02-09258-9701	MEDICATION CARTS	5,000	4,436	0
02-09258-9702	DRYERS	20,000	9,552	0
02-09258-9703	DRAPERIES ETC.	8,500	8,433	9,400
02-09258-9704	SLIDING BACK DOOR	5,000	4,151	0
02-09258-9705	SECURE CARE SYSTEM	0	0	15,000
02-09258-9706	VAN	0	0	20,000
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		38,500	26,572	44,400
BUDGET GRAND TOTALS		\$8,230,684	\$7,862,351	\$8,765,716



